File No. 239
19 . 1928.

Collection No. 2

Office of the
Resident in Mysore,
Bangalore.

Mas 15/L.

~~Pros.~~ Serial Nos. 9 — 11-12

1/10

Subject.

Appropriation Accounts 1928-29

Previous References.

Later References.

DCFP—162S&P—(G-276)—9-7-29—50,000.

S.N.7.

Letter No. 300-G1/29, dated the 23rd September, 19
from the Secretary, Central Board of Revenue, Simla.

Draft endorsement is submitted for approval.

T. N. Thangavelu
Mudaliar
9—10—1929.

VRS 9/10

S.N. 8.

Issued No. 8709, dated the 15th October, 1929.

S.N.9
P.U.A

Letter Ref. No. P.App. 2845, dated the 11th October, 1929, from the Pay and Accounts Officer, Bangalore.

The Pay and Accounts Officer, Bangalore has forwarded a copy of the appropriations accounts of the Mysore Assig Tract and Mysore Residency for the year 1928-29 submitted to the Accountant General, Central Revenues. From the accounts it will be seen that under the following heads expenditure over the budget allotment was incurred in 1928-29:-

	Excess Plus.Rs
Account I-Police.	
A.7-Contingencies	+27
Account IV-Other Expenditure Heads.	
E.General Administration-	
E.2-Pay of Establishment	+ 1
73-Refunds.	
B-Taxes on Income-B.1-Income Tax refunds ...	+639
44-Police.	
D.-Share of the cost of the up-keep and working of the Motor Fire Engine for the Civil and Military Station, Bangalore.(Voted) ...	+ 7
29-Political-	
C.1-Pay of officers	+55
23-Ecclesiastical- D. Cemetery Establishment.	
D.3-Other Charges	+ 7.

No

No action at present appears to be necessary.

May be filed.

T. N. Thangavelu
Mudaliar
24-10-1929.

Secretary

S. N. 10.

P T 1 (

Memorandum No. Ref. 84-33/420, dated the 16th October 1929, from the Assistant Accounts Officer, Central ------ revenues, New Delhi.

Please see pages 6 and 7 of the report which contain matters relating to Bangalore. As regards para 10 of the report regarding the recovery of unspent balances of ----- grants paid to Municipal Commission for the maintenance of Municipal Girls' schools, the question is under considera tion and will be submitted separately for the Resident's orders. The report may be acknowledged. Draft submitte for approval.

T. N. Thangavelu
Mudaliar
31-10-1929.

Secretary

S.N. 11.

Issued No. 9502, dated the 9th November, 1929.

S. N. 12.

P. U. C.

Endorsement Ref. No. P.App. 2825, dated the 25th November, 1929, from the Pay and Accounts Officer, ------ Bangalore.

Please see S.N. 9. The P.U.C. may be filed.

T. N. Thangavelu
Mudaliar
27-11-1929

Correction to the Executive Report of the Audit Deptt. on the Accounts of the Central Govt (Civil) for 1928-29.

Necessary corrections have been made in the office copy of the Report at S.N. 10/A. May be filed.

T. N. Thangavelu Mudaliar
2-12-1929.

2.12.29

S.N. 14. P.U.C.

Endorsement No.P.App.3196, dated the 17th December, 1929, from the Pay and Accounts Officer, Bangalore.

The P.U.C. may be filed.

T. N. Thangavelu Mudaliar.
21-12-1929

21/12

S.N. 15.

Endorsement No. P. App. 3293, dated the 30th December, 1929, from the Pay and Accounts Officer, Bangalore.

The P.U.C. may be filed.

N. Thangavelu Mudaliar.
13-1-1930.

13/1/30

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA
The Pay and Accounts Office
BANGALORE.

Telephone: Office 47

Ref. No, P.App.- 2845

11th October 1929

Enclosures

To

Received on 15-10-29

The Accountant General,
Central Revenues,
NEW DELHI.

10019
15/10/29.
239
28

Thro: The Audit Officer, Bangalore.

Sir,

With reference toyour letters Nos.Rep.83-1/237, dated the 6th August 1929, and Rep.83-6/320, dated 13th September 1929, I have the honor to forward herewith in duplicate the appropriation accounts in the new form for 1928-29 of the Mysore Assigned Tract, Mysore Residency and General Accounts, as detailed in the margin, together with the statements required in para 13 of your letter No.A.A.187-77/26-27 dated the 13th August 1926.

Regarding para 4 of your letter of 6th August 1929 it may be stated that there are no cases requiring the approval of the standing Finance Committee for inclusion in the appropriation report for 1928-29.

I have the honor to be,
Sir,
Your most obedient servant,
Sd/- S. Kuppuswami.
PAY AND ACCOUNTS OFFICER.

Mysore Assigned Tract.
1. Appropriation Bangalore.
2. Taxes on Income.
3. Refunds.
Mysore Residency.
1. Police.
2. Political.
3. Stationery & Printing.
General.
1. Stamps.
2. Interest on other obligations.
3. Separation of Accounts from Audit.
4. Audit.
5. Ecclesiastical.
6. Other scientific departments.
7. Currency.
8. Superannuation allowances & Pensions.
9. Territorial and Political Pensions.
10. Miscellaneous.

(P.T.O)

6/apb. 2846 b.a)
14. 6. 1929.

Copy to the Secretary to the Resident in Mysore Bangalore with copies of the accounts pertaining the Mysore Assig-ed Tract and Mysore Residency.

vdv.

PAY AND ACCOUNTS OFFICER.

APPROPRIATION ACCOUNT.

~~Grant~~ Appropriation. No. ~~xx~~ Bangalore

Summary of Account of the sum expended in the year ended 31st March 1929, compared with the sum ~~granted~~ appropriated to defray the expenses in connection with.....

Bangalore, Mysore Assigned Tract.....

Head of Account.	~~Grant~~ Appropriation.	Expenditure.	Excess (+) Savings (-)	Net re-appropriation.	Remaining Excess (+) Savings (-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I Police.					
Gross.	2,98,480	2,96,185	— 2,295	+3,042	— 5,337
Deductions.	— 1,300	— 1,537	— 237	— 220	— 17
Net.	2,97,180	2,94,648	— 2,532	+ 2,822	— 5,354
Account II Education.					
Gross.	3,82,076	3,82,982	+ 906	+ 3,743	— 2,837
Deductions.	— 13,800	— 16,097	— 2,297	— 2,078	— 219
Net.	3,68,276	3,66,885	— 1,391	+ 1,665	— 3,056
Account III - Medical and Public Health.					
Gross.	3,99,310	3,85,435	— 13,875	— 9,993	— 3,882
Account IV Other expenditure Heads.					
Gross.	2,92,395	2,90,449	— 1,946	+ 5,506	— 7,452
Total Gross.	13,72,261	13,55,051	— 17,210	+ 2,298	— 19,508
Total Deductions.	— 15,100	— 17,634	— 2,534	— 2,298	— 236
	13,57,161	13,37,417	— 19,744	-	— 19,744

Saving of Gross expenditure (non-voted) compared with gross appropriation Rs.17,210/-

Saving of net expenditure (non-voted) compared with net appropriation Rs.19,744/-

PAY AND ACCOUNT OFFICER
BANGALORE

APPROPRIATION ACCOUNT.

~~Grant~~ Appropriation No. Bangalore

Account of the sum expended in the year ended 31st March 192 9. compared with the sum ~~granted~~ appropriated to defray the expenses in connection with Bangalore Assigned Tract.

Head of Account	~~Grant~~ Appropriation	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I Police.					
A. District Executive Force - District Police					
A1. Pay of officers. Original. 14,000	14,000	14,147	+ 147	+ 147	-
A2. Police Force. Original 1,49,000	1,49,000	1,46,359	~~-2641~~ - 2,640	- 2,640	- 1
A3. Office Establishment. Original 10,200	10,200	10,452	+ 252	+ 300	- 48
A4. Allowances, Honoraria etc., Original. 12,600	12,600	12,212	- 388	- 200	- 188
A5. Works. Original. 26,300	26,300	31,943	- 4,357	-	-4357
A6. Clothing and other supplies. Original. 16,500 (a) Supply. - 3,720	12,780	11,500	- 1,280	- 1,083	- 197
A7. Contingencies. Original. 15,300	15,300	16,787	+ 1,487	+ 1,460	+ 27
A8. Grants-in-aid Contributions etc., Original. 600	600	608	+ 8	+ 8	-
A9. Deduct - Establishment charges etc., recovered from other Governments Departments etc., Original. - 1,300	- 1,300	- 1,537	- 237	- 220	- 17
B. Railway Police.					
B1. Pay of officers Original 1200	1,200	1,200	-	-	-
B2. Pay of Establishments Original. 39,700	39,700	45,099	+ 5,399	+ 5,460	- 51
B3. Other charges. Original. 16,800	16,800	15,878	- 922	- 400	- 522
Gross.	2,98,480	296,185	- 2,295	+ 3,042	- 5337
Total Deductions.	- 1,300	- 1,537	- 237	- 220	- 17
Net.	2,97,180	294,648	- 2,532	+ 2,822	- 5354

(a) Currender accepted in Government of India, Finance Department Audit Order No. D/2195 - X II/20 dated 20-3-1929.

DETAILS FOR AMOUNTS ENTERED IN COLUMN 5.

Sub-Head.	Sanctioning authority.	Date of sanction.	Amount Rs.
A1.	The Resident in Mysore.	8-12-1928	+ 147
A2.	-do-	-do-	2,640
A3.	"	"	+ 300
A4.	"	"	— 200
A6.	"	"	1,083
A7.	"	"	+ 930
	"	25-3-1929	+ 530
A8.	"	"	+ 8
A9.	"	6-12-1928	— 230
	"	28-3-1929	+ 10
B2.	"	8-12-1928	5,450
B3.	"	6-12-1928	+ 400

Explanation of the causes of variation between expe and appropriatio...

A1. Mainly represents the transit pay of the Commissione Police transferred from Madras.

A2. Due to short vacancies and appointment of men on less in the last grade.

A3. Mainly due to entertainment of an additional clerk fro 10th March 1928.

A4. Chiefly due to less expenditure under cost of railway warrants.

A5. Budget included Rs.10,100 for the construction of a new Police Station at Cleveland Town. The actual expenditure against it was Rs.6,958/- as the land was taken over on 13th February 1929 only thus resulting in a saving of Rs.3,142/-. The rest of the savings is distributed over several items.

A6. Mainly due to less expenditure on police clothing.

A7. The excess is mainly under office expenses and miscellaneous due to purchase of certain articles of furniture paid for in the last week of March 1929.

A9. Due to large recoveries from the Mysore Residency of the share cost for the upkeep and maintenance of the Fire Engine consequent on the purchase of hose and other appliances to the Engine.

B2. Due to the adjustment of 3/10ths share of watch and ward establishment employed by the M.S.M.Railway on the Bangalore-Harihar etc., lines prior to 1st April 1922. (5825) This amount was original-ly erroniously debited to the Mysore State by the Accountant General, Madras and was passed on to Mysore Assigned Tract for adjustment in 1928-29

B3. The savings are mainly under clothing of Police.

PAY AND ACCOUNT OFFICER.
BANGALORE

APPROPRIATION ACCOUNT

~~Grant~~ Appropriation ~~No.~~ Bangalore

Account of the sum expended in the year ended 31st March 1929. compared with the sum ~~granted~~ appropriated to defray the expenses in connection with Bangalore Reservoir Track

Head of Account	~~Grant~~ Appropriation.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Account II. Education.					
A. University - Grants in-aid to Non-Govt/ Arts Colleges					
Original 10,000	10,000	12,508	+ 2,508	+ 2,510	— 2
B. Grants-in-aid to Non-Govt. Secondary Schools Original 1,70,300	1,70,300	1,70,428	+ 128	+ 150	— 22
C. Primary - Government Primary Schools.					
C.1. Pay of Establishment Original 1,900.	1,900	1,947	+ 47	+ 50	— 3
C2. Other charges. Original 700	700	351	— 349		— 349
D. Grants-in-aid to Non-Govt/ Schools. Original 105400 Supply. 1700	1,03,700	98,288	— 5412	— 5,048	— 364
E. Special - Government Special Schools.					
E1. Pay of Establishments. Original. 7,400	7,400	7,169	— 231		— 231
E2. Other charges. Original 22,600 Supply. (b) + 870	23,476	16,255	— 7,221	— 7,200	— 21
E3. Deduct charges recovered from Coorg Administration. Original — 3,100	— 3,100	— 2,618	+ 482	+ 482	
F. Grants-in-aid to Non-Government Special Schools Original. 17,200 Supply.	17,200	25,039	+ 8,839	+ 8,740	— 101
G. General.					
G1. Inspection.					
G1(1) Pay of Officers. Original. 15,000 Supply.	15,000	21,096	+ 6,796	+ 5,797	— 1

APPROPRIATION ACCOUNT.

Grant / Appropriation No.

Account of the sum expended in the year ended 31st March 192 . compared with the sum granted / appropriated to defray the expenses in connection with

II

Head of Account	~~Grant.~~ Appro-priation.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
G1(2) Pay of Establishments. Origl. 9,800 Supply. -	9,800	9,141	— 659	— 300	— 359
G1 (3) Grants-in-aid contributions etc., Original 600	600	564	— 36	-	— 36
G1 (4) Other charges. Original. 4000	4,000	4,273	+ 273	+ 278	— 5
G1 (5) Deduct charges recovered from Coorg Administration. Original. — 10,700 Supply. -	—10,700	—13,479	— 2,779	— 2,560	— 219
G2. Scholarships. Original. 13,700	13,700	11,252	— 2,448	— 1,234	—1,214
G3. Miscellaneous Original. 3,400	3,400	3,281	—119		—119
Total Gross.	3,82,076	3,82,982	+ 906	+ 3,743	— 2,837
Total Deductions.	13,800	16,007	— 2,207	—2,078	—219
Total Net.	3,68,276	3,66,985	— 1,391	+ 1,665	— 3,056

(a) Re-appropriation sanctioned in Government of India, Finance Department Audit Order Nos. D/493-Ex II/29 dated the 22nd January 1929.(Rs.870) & Surrender accepted in Government of India, Finance Department D/869 Ex II/29 dated the 11th February 1929 (Rs.824/-)

(b) Re-appropriation sanctioned in Government of India, Finance Department Audit Order No.D/493 - Ex-II/29 dated the 22nd January 1929.

Details of amounts entered in Column 5.

Sub-Head.	Sanction-ing authority.	Date of sanction.	Amount. Rs
A.	The Resident in Mysore.	25-3-1929.	+ 2,510.
B.	-do-	-do-	+ 150
C1.	-do-	8-12-1928.	+ 50
D.	-do-	25-3-1929.	- 5,048
E2.	-do-	8-12-1928.	- 7,200
E3.	-do-	-do-	+ 450
		20-3-1929	+ 32
		28-3-1929	
F.	-do-	8-12-1928	+ 5,900
		25-3-1929	+ 2,840
G1(1)	-do-	8-12-1928	+ 5,797
G1(2)	-do-	-do-	- 270
		27-3-1929	- 30
G1(4)	-do-	20-3-1929	+ 248
		27-3-1929	+ 30
G1(5)	-do-	8-12-1928	- 2,560
G2.	-do-	-do-	- 507
		25-3-1929	- 727

Explanation of the causes of variation between expenditure and appropriation.

A. Due to the payment in March 1929 of a special grant of Rs.2,508 to the St: Joseph's College for purchase of books.

C2. Mainly due to less expenditure on works (Rs.340)

D. Mainly due to less expenditure under Teaching (2093) and Building and furniture grants (3215)

E1. Mainly due to the non-utilisation of the provision for leave salary.

E2. Budge- ---------- ----,280/- on account of stipends tenable in other than Government Training Institutions and as the charges were correctly debitable under 'F Grants-in-aid to Non-Government Special Schools', a sum of Rs.7200/- was transferred to the latter head. This accounts for the savings.

E3. Budget included Rs.532/- on account of recovery from Coorg Administration of 1/3rd of pay of the graduate assistant and Music Instructor sanctioned under the 5 years programme. The short recovery is mainly due to the waiver of this recovery by the Government of India.

F. Due to increased expenditure under 'Building and furniture grants' (Rs.2,633) and to the exhibition under this head of the stipends tenable in Non-Government Training Institutions (Rs.6048) Vide explanation given under 'E 2' above.

G1.(1) The Budget provided for a junior officer for 6 months at Rs.900/- per mensem as the permanent incumbent was expected to go on leave out of India from the middle of the year preparatory to retirement. The leave was however taken only in February 1929 and was spent in India. This accounts for the increase.

G1(2) Savings mainly due to the appointment of the Music Instructress from the middle of the year (Rs.543)

G1(4) Due to the debit under this sub-head of remuneration paid to one of the examiners who happened to be a Government servant. Provision to meet this charge was made in the budget under G3.

G1(5) Mainly due to large recoveries from the Coorg Administration consequent on the increased expenditure under G1(1)(Rs.2174)

and

and from the educational institutions towards the pay of Music Instructor (Rs.600)

62. Due to less expenditure mainly under secondary (Rs.1097) and special scholarships (Rs.720)

PAY AND ACCOUNT OFFICER.
BANGALORE

APPROPRIATION ACCOUNT.

~~Grant~~ Appropriation. ~~No.~~ Bangalore

Account of the sum ~~expended~~ in the year ended 31st March 1929, compared th the sum ~~granted~~ appropriated to defray the expenses in connection with Bangalore Assigned Trust.

Head of Account.	~~Grant~~ Appropriation.	Expenditure.	Excess (+) Savings (-)	Net re-appropriation.	Remaining Excess (+) Savings (-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT III MEDICAL & PUBLIC HEALTH.					
A. Medical Hospitals and Dispensaries.					
A1. Pay of Officers. Origl. 23,900 (a) Supply. — 1561	22,339	20,132	— 2,207	— 2,207	-
A2. Pay of Establishment Origl. 55,700 Supply. -	55,700	53,244	— 2,456	— 2,300	— 156
A3. Allowances Honoraria &c., Origl. 20,700 (b) Supply. — 1,019	25,681	22,957	— 2,724	— 2,581	— 143
A4. Cost of medicines and Diet of patients. Origl. 79,500 (a) Supply. — 2,660	76,840	69,927	— 6,913	— 6,605	— 308
A5. Works. Origl. 20,400 (b) Supply. — 550	28,850	95,876	+ 67,026	+ 67,065	— 39
A6. Other expenses. Origl. 55,300 Supply. -	55,300	55,210	— 90	-	— 90
A7. Grants-in-aid ~~Origl.~~ Origl. 2,000	2,000	3,575	+ 1,575	+ 1,700	— 125
A8. Establishment and other charges paid to Bangalore Municipality. Origl. 900 Supply. -	900	900	-	-	-
B. Medical - Mental Hospital Origl. 10,000 Supply. -	10,000	11,595	+ 1,595	+ 2,000	— 405
C. Medical Schools and Colleges Scholarships. Origl. 2,000 Supply. —700	1,300	1,119	— 181	-	— 181

APPROPRIATION ACCOUNT.

Grant / Appropriation No.

Account of the sum expended in the year ended 31st March 1929, compared th the sum granted / appropriated to defray the expenses in connection with.....

.....

Head of Account.	~~Grant.~~ Appropriation.	Expenditure.	Excess (+) Savings (-)	Net re-appropriation.	Remaining Excess (+) Savings (-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Public Health Establishment.					
31. Ry of Establishment. Origl. 660	660	660	-	-	-
32. Other charges. Origl. 240	240	240	-	-	-
7. Grants-in-aid for Public Health purposes. Origl. 50,000	50,000	50,000	-	-	-
9. Public Health Works. Origl. 87,000 (c) Supply. —17,500	69,500	-	— 69,500	—67,065	— 2,435
Total { Origl. 4,25,300 Supply. —23,990	3,99,310	3,85,435	— 13,875	—9,993	—3,882

(a) Surrender accepted in Government of India, Finance Department Audit Orders Nos. D/322-1-Ex II/29 dated 21-1-1929 and D/2196-Ex II/29 dated the 20th March 1929.

(b) Surrender accepted in Government of India, Finance Department Audit Order No. D/322-1-Ex II/29 dated the 21st January 1929.

(c) -do- -do- -do- -do- -do-
D/2195 Ex. II/29 dated 20th March 1929.

DETAILS FOR AMOUNTS ENTERED IN COLUMN 5.

Sub-head.	Sanctioning authority.	Date of sanction.	Amount. Rs.
A1.	The Resident in Mysor-	8-12-1928	- 2,207
A2.		-do-	-1,700
		5-3-1929	- 600
A3.		8-12-1928	- 581
		5-3-1929.	-2,000
A4.		8-12-1928	- 6,225
		5-3-1929.	- 640
		25-3-1929.	+ 260
A5.		25-3-1929	+ 66,065
		28-3-1929.	+ 500
		8-12-1928.	+ 1,700
		8-12-1928.	+ 2,000
		25-3-1929.	- 66,065
		28-3-1929.	- 500

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND APPROPRIATION.

A1. Mainly due to (1) the absence on leave out of India of the Lady Doctor, ~~in the~~ Cosha Hospital for 8 months her place having been filled in by a substitute on the minimum pay of the post and (2) change of incumbents of the post of Senior Surgeon.

A2. Due to the non entertainment of the additional staff sanctioned for the Cosha Hospital pending completion of the special wards (Rs.1050) and to short vacancies in the Nursing establishment.

A3. Chiefly due to the transfer to grant '73 Refunds' of the ration allowances paid to Maternity Pupil Nurses as the payments were in effect refunds of recoveries made for the purpose and to smaller payments than anticipated of the percentage fees to the hospital staff.

A4. Mainly due to the non utilisation ~~xx~~ in full of the annual recurring provision of Rs.10,000 sanctioned for the equipment of the hospitals.

A5. Due to expenditure on the construction of Isolation Hospital (Rs.70,278). Necessary provision on this account was originally wrongly included under Sub-Head 'C.Public Health Works' and reappropriated to 15 during the course of the year.

A7. Due to payment of a grant of Rs.100 per mensem to St.Martha Hospital (1200) for which no provision was included in the budget for want of sanction at the time of preparation of estimates and to increased expenditure on the maintenance of Lepers.(378).

B. The expenditure is fluctuating and is dependant on the number of lunatics and the cost of maintenance.

C. Vide explanation under 'A5' above.

PAY AND ACCOUNT OFFICER
BANGALORE

APPROPRIATION ACCOUNT.

~~Grant~~ Appropriation No. BANGALORE

Account of the sum expended in the year ended 31st March 1929. compared with the sum ~~granted~~ appropriated to defray the expenses in connection with Bangalore Abkhand Tracts

Head of Account	Grant. Appro. for the year	Expenditure	Excess (+) Saving (-)	Net re-appropriation.	Remaining Excess (+) Saving (-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
ACCOUNTS OF OTHER EXPENDITURE					
HEAD.					
A. Land Revenue.					
Orig.	300	274	274	-	-
(a) Supply.	- 26				
B. Excise.					
B1. Pay of officers.		9,225	6,550	- 2,661	- 2,600 - 1
Orig.	9,220				
B2. Pay of Establishments					
Orig.	8,720	8,720	8,632	- 88	+ 200 - 288
B3. Other charges.		79,000	88,697	+ 8,737	+ 8,209 - 532
Orig.	79860				
C. Stamps.		3,000	2,220	- 205	- 200
Orig.	3,800				
D. Registration.					
D1. Pay of Establishment					
Orig.	3,200	3,200	3,255	+ 55	+ 55 -
D2. Other charges.					
Orig.	100	100	15	- 85	- 85 - 31
E. General Administration.					
E1. Pay of Officers.					
Orig.	22,030	22,030	23,010	+ 4,500	+ 4,000 - 20
E2. Pay of establishment					
Orig.	10,010	10,010	10,226	+ 216	+ 215 + 1
E3. Other charges.					
Orig.	14,460	14,460	13,469	- 991	- 850 - 135
F. Administration of Justice.					
F1. Law officers.		2,150	2,086	- 64	- 64
Orig.	2,400				
(b) Supply.	- 250				
F2. Judicial Commissioner.					
Orig.	2,200	2,200	2,156	- 44	- 44
~~F3. Civil & Sessions Court.~~					
F3. Civil & Sessions Court.					
F3(1) Pay of officers.		10,173	10,231	- 1,940	- 1,000 -
Orick.	10,000				
(c) Supply.	- 1,720				
	10,173				

APPROPRIATION ACCOUNT.

Grant / Appropriation No.

Account of the sum expended in the year ended 31st March 192 . compared with the sum granted / appropriated to defray the expenses in connection with

Head of Account	Grant.	Expenditure	Excess (+) Saving (−)	Net re-appropriation.	Remaining Excess (+) Saving (−)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
72(2) Pay of Establishment. Orig. 10,700	10,700	12,500	+1,800	+1,907	−98
73(2) Allowances Honoraria etc.s Orig. 1,300	1,200	1,042	−150	−100	−50
(b) Supply. −100					
73(4) Contingencies. Orig. 2,200	2,000	1,660	−340	−200	−140
Supply. "					
74. Criminal Courts. 74(1) Pay of Officers. Orig. 7,000	7,200	7,200	"	"	"
(b) Supply. −600					
74(2) Pay of Establishments Orig. 8,000	8,000	8,012	−188	−175	−13
74(3) Other charges. Orig. 2,200	2,500	2,387	−113	−70	−43
75. Jails & convict settlements. Orig. 10,000	10,000	9,088	−5,030	−705	−4,237
76. Political. Orig. 1,700	1,000	1,573	−23	"	−23
(b) Supply. −100					
77. Agriculture. Veterinary charges. 78. Pay of Establishment Orig. 6,000	6,000	3,821	−1,179	−1,179	"
78. Other charges. Orig. 7,000	7,000	8,050	+1,150	+1,279	−129
79. Miscellaneous Departments.					
81. Pay of Establishment Orig. 700	700	710	+10	+10	"
82. Other charges. Orig. 1,000	1,100	984	−116	−10	−106
(b) Supply. −100					

APPROPRIATION ACCOUNT

Grant / Appropriation No.

Account of the sum expended in the year ended 31st March 192 . compared with the sum granted / appropriated to defray the expenses in connection with

Head of Account	~~Grant~~ Appro. for the year	Expenditure	Excess (+) Saving (-)	Net re-appropriation.	Remaining Excess (+) Saving (-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
H. Superannuation Allowances and Pensions.					
Ordl.	41,000	39,500	37,304	— 2,196	— 1,097 — 1,100
(d) Supply.	— 1,500				
L. Stationery and Printing.					
44. Cost of printing and stationery.					
Ordl.	2,000	1,200	1,099	+ 99	+ 100 — 31
(a) Supply.	— 800				
45. Miscellaneous.					
Ordl.	12,400	12,300	12,216	— 84	- — 84
(a) Supply.	— 100				
Total.		2,02,305	2,00,649	— 1,944	+ 5,500 — 7,452

(a) Surrender accepted in Government of India, Finance Department Audit Order No.D/322-1-Ex II/29 dated the 21st January 1929.

(b) -do- -do- -do-
No.D/2195 Ex II/29 dated the 30th March 1929.

(c) -do- -do- (Rs 1650) -do-
No.D/322-1-Ex II/29 dated the 21st January 1929 & D/2195-Ex II/29 dated 20-3-1929 (No.69)

(d) -do- -do- -do-
No.D/322-1-Ex II/29 dated 21-1-1929 (No.1000) and D/2195-Ex II/29 dated 20-3-1929 (No.100)

DETAILS OF THE AMOUNTS ENTERED IN COL. 5.

	Sanctioning authority.	Date of sanction.	Amount. Rs
B1.	The Hon'ble the Resident in Mysore.	6-12-1928.	— 2,660
B2.		-do-	+ 200
B3.		5-7-1928.	+ 338
		3-12-1928.	+ 2,091
		5-3-1929	+ 4,140
		28-3-1929.	— 300
			+ 6,269
D1.		14-3-1929.	+ 55
D2.		"	— 55
E1.		8-12-1928.	+ 4,600
E2.		[illegible]	
		8-12-1928.	+ 140
		14-3-1929.	+ 75
F3.		5-7-1928.	— 338
		5-3-1929.	— 600
		28-3-1929.	+ 80
			— 858
F3(1)		6-12-1928.	— 1,940
F3(2)		6-12-1928.	+ 820
		7-1-1929.	+ 1,087
F3(3)		6-12-1928.	— 100
F3(4)		"	— 200
F4(2)		"	— 100
		14-3-1929.	— 75
F4(3)		6-12-1928.	— 70
G.		[illegible]	
		6-12-1928.	— 600
		28-3-1929.	— 95
		29-3-1929.	— 100
			— 795
I1.		6-12-1928.	— 1,179
I2.		"	+ 1,279
J1.		14-3-1929.	+ 16
J2.		"	— 16
K.		7-1-1929.	— 1,087
L3.		29-3-1929.	+ 100

xplanation of the causes of variation between expenditure propriation.

Due to the appointment of an Excise Superintendent on new pay on the separation of Excise and Income-tax Departments.

B2. An additional sum of Rs.200/- was reappropriated to this head to meet certain anticipated debits in respect of the leave salary of certain Excise Sub-Inspectors transferred back to Madras from Mysore Assigned Tract. The saving is due to the debits not having been passed on for adjustment as anticipated.

B3. Mainly under 'Cost of arrack and ganja supplied to the Excise Department (6694) counterbalanced by saving under other detailed heads.

C1. Due to the debit to Mysore Assigned Tract Revenues of the leave salary of Rs.700/- of an Indian Civil Service Officer in respect of service rendered in the civil and Military Station counterbalanced by savings (2472) owing to change of officers.

E. Due to increased expenditure on leave salaries

E3. Chiefly due to saving under 'Allowances personal etc' (600) partly counterbalanced by increased expenditure under 'Allowances personal etc' (600) which included payment of transfer travelling allowance (300) consequent on the transfer of officers.

E3(1) Due to change of officers the incoming officer being started on the minimum pay of the post and also to the non utilisation of the provision for leave salary (1000) which had been provided for the outgoing officer.

E3(2) Mainly due to the grant of a special pay of Rs.75/- per mensem to the Registrar with retrospective effect from 1-11-1920 (2100) partly counter balanced by small savings

E3(3) Mainly under 'Remuneration to Copyists.

E3(4) Due to less expenditure on contingencies (217) and works (127)

E4(2) Due to the non-utilisation in full of the provision for leave salary.

~~F1. Budget provided Rs.1,200 on account of the establishment sanctioned for the chowkidari force attached to the Veterinary Hospital. As the pay of the establishment was found to be~~

~~chargeable~~

due to the fluctuating nature of the charges for which provision based on past actuals was made. Savings are mainly under charges payable to the Mysore State and the Madras Government for c/o maintenance of Bangalore prisoners (Rs.4,400) debits for which are received at the close of the year and under charges for moving prisoners (Rs.477)*

11. Budget provided Rs.1,200/- on account of the establishment sanctioned for the shoeing forge attached to the Veterinary Hospital. As the pay of the establishment was found to be chargeable to contingencies, the above provision was transferred to '12' during the course of the year. This mainly accounts for the savings.

12. Vide explanation under 1/ above.

13. Due to the non-drawal within the year of certain pensions payable in the Mysore State Treasuries provision for which was made and also to the growth in the pension list for which allowance was made, not resulting up to expectations

S Kuppuswamy

PAY AND ACCOUNT OFFICER.
BANGALORE

APPROPRIATION ACCOUNT.

Grant ~~appropriation~~ No. 17 Taxes on ~~Income~~ Income.

Account of the sum expended in the year ended 31st Marc 1929. compared with the sum granted ~~appropriated~~ to defray the expenses in connection with collection of Income-Tax.

Head of Account	Grant.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
Major Head—2. Taxes on Income.					
A. Collection of Income-Tax					
A1. Pay of Officers. (Non-voted) Original -	-	3,760	+ 3,760	+ 3,760	-
A2. Pay of Establishment (Non-voted) Original 6,500	6,500	6,870	+ 370	+ 400	— 30
A3. Allowances, Honoraria, etc., (Non-voted) Orig1. -	-	169	+ 169	+ 200	—31
A6. Contingencies. (Non-voted) Original 500	500	500	-	-	-
Total (Non-voted)	7,000	11,299	+ 4,299	+ 4,360	— 61

Excess of gross expenditure (non-voted) compared with gross appropriation Rs.4,299/-

Details of the amounts entered in Col.5

Sub-head	Sanctioning authority.	Date of sanction.	Amount. Rs
A1.	Central Board of Revenue.	29-1-1929	+ 3,760
A2.	-do-	-do-	+ 400
A3.	-do-	-do-	+ 200

Explanation of the causes of variation between expenditure and grant.

A1. Due to the appointment of a separate Income-Tax Officer for the Civil and Military Station from 1st April 1928 as the result of separation of Excise and Income-Tax Departments.

A2. Mainly due to the additional establishment of 2 peons sanctioned from 1st April 1928.

A3. Represents transfer travelling allowance of the Income Tax Officer and the Income Tax Accountant taken from Madras.

Notes:

Owing to the late submission of the proposals regarding separation of Excise and Income-Tax Departments for the sanction of the Government of India, it was not possible to include the necessary provision for the additional expenditure in the Budget Estimate for 1928-29. Vide Government of India Finance Department (Central Revenues) Letter No.R.Dis.No.132- I.T/28 dated the 29th February 1928.

S Ramaswamy

PAY AND ACCOUNT OFFICER
BANGALORE

APPROPRIATION ACCOUNT

Grant ~~Appropriation~~ No. 73 Refunds.

Account of the sum expended in the year ended 31st March compared with the sum granted ~~re-appropriated~~ to defray the expenses in connection with ~~[illegible]~~ on account of Refunds.

Head of Account	Grant.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
B. Taxes on Income.	Rs	Rs	Rs	Rs	Rs
B1. Income Tax.					
Non-Voted. Orig1. 28100 (a) Supply. — 2500	25,600	25,939	+ 339	— 300	+ 639
B. Stamps.					
Non- Voted. Orig1. 12700 Supply. + 3000 (b)	15,700	14,226	+ 526	+ 730	— 204
C. Miscellaneous Revenue					
C2. Other Refunds.					
Non- Voted. Orig1. 168300 Supply. (b) 27102	1,55,300	1,53,899	— 2401	— 747	— 1654
Voted. Orig1. - Supply. -	-	750	+ 750	+ 800	— 50
H. Other Refunds.					
H2. Land Revenue.	3,900	3,762	— 138	— 100	— 38
Non- Voted. Orig1. 3900					
H3. Police. (Non-voted) Orig1. 400	400	184	— 216	— 100	— 116
H9. Administration of Justice	300	449	+ 149	+ 200	— 51
Non-voted. Orig1. 300					
H11. Police (Non-voted) Orig1. -	-	17	+ 17	+ 17	-
H. 12. Education.					
Non- Voted. Orig1. - Supply. (b) + 100	100	33	— 67	-	— 67
H13. Medical (Non-voted) Orig1. 500 Supply (b) + 3000	3,500	2,942	— 558	-	— 558
H16. Agriculture					
Non-voted. Orig1. 100	100	27	— 73	-	— 73
Total { Non-Voted.	2,32,600	2,30,478	— 2122	— 300	— 2,122
Voted.	-	750	+ 750	+ 800	— 50

(a) Surrender accepted in Government of India, Finance Department Audit Order No. D/1044 - Ex II/29 dated the 20th March 1929.

(b) Sanctioned in Government of India, Finance Department Audit Order No. D/678-Ex II/29 dated the 16th January 1929.

DETAILS FOR THE NET REAPPROPRIATION ENTERED IN COLUMN 5.

Sub-head.	Sanctioning authority.	Date of sanction.	Amount. Rs
B1.	Central Board of Revenue.	19-1-1929.	— 300
D.	The Resident in Mysore.	25-3-1929.	+ 730
G2. (Non-voted)	-do-	"	— 747
G2. (voted)	Government of India. Finance Department.	8-1-1929.	+ 800
H2.	The Resident in Mysore.	21-12-1928.	— 100
H3.	-do-	-do-	— 100
H9.	-do-	-do-	+ 200
H11.	-do-	25-3-1929.	+ 17

Saving of gross expenditure (non-voted) compared with gross appropriation Rs.2422/-.

Excess of gross expenditure (voted) compared with gross grant Rs.750/-.

Explanation of the causes of variation between expenditure and grant.

B1. The charges are of a fluctuating nature. The excess is due to larger refunds in March 1929 than were anticipated at the time of proposing the surrender (Rs.437) and to the rectification, at the instance of the Income-Tax Officer, of the classification on a refund voucher which resulted in a further debit of Rs.202/- under this head.

D. Excess due to large payments of the stamp duty collected under the Bangalore Municipal Law 1897.

G2. (Non-voted)
The expenditure represents payment to Mysore State of 3/4th of the excess of receipts over the datum line of 13 lakhs as worked out in the pro-forma accounts for 1927-28. The decrease in the final pro-forma receipts resulted in savings under this sub-head.

G2. (Voted
Represents a special refund not anticipated at the time of the budget estimates.

H.13. The additional appropriation applied for under this head was based on the decision to treat the ration allowances paid to midwifery pupil nurses as 'Refunds'. The saving was due to smaller refunds than anticipated.

[signature]

[illegible] ACCOUNT OFFICER.
BANGALORE.

APPROPRIATION ACCOUNT

Grant ~~Appropriation~~ No. 44 Police

Account of the sum expended in the year ended 31st March 192 9. compared with the sum granted ~~appropriated~~ to defray the expenses in connection with Police

Head of Account	Grant.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
Major Head.					
26 Police.					
D. Other expenditure.					
Share of the cost of the upkeep and working of the Motor Fire Engine for the Civil and Military Station, Bangalore (voted)	1,300	1,537	+ 237	+ 230 (a)	+ 7
Original.	1,300.				

Excess of the gross expenditure (voted) compared with gross grant Rs.237/-

Explanation of the causes of variation between expenditure and grant

D. Represents one third of the gross charges on account of the Motor Fire Engine in the Civil and Military Station, Bangalore, booked entirely unde the appropriation for 'Bangalore - Account I Police' in the first instance and transferred to this head at the end of each quarter.

The excess was due to the heavy expenditure in the last quarter of the year on the purchase of hose and other appliances (Rs.895/-)

a) Sanctioned by Government of India, Home Department in No-F.148/V/28 Police dated 1st March 1929.

C. Narasimha

DAY AND ACCOUNT OFFICER
BANGALORE

APPROPRIATION ACCOUNT.

Grant / Appropriation — Political (Non-voted)

Summary by Accounts of the sum expended in the year ended 31st March 192 9 compared with the sum ~~granted~~ appropriated to defray the salaries and expenses in connection with Political.

Head of Account	Grant / Appropriation	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
Major Head. 29 Political.					
Account I Political Agents.					
Gross.	1,91,700	1,87,874	— 3,826	— 2,580	— 1,246
Deductions.	— 5,600	— 5,490	+ 110	+ 110	*
Net.	1,86,100	1,82,384	— 3,716	— 2,470	— 1,246
Account II Other expenditure heads.	34,000	36,118	+ 2,118	+ 2,470	— 352
Total Gross.	2,25,700	2,23,992	— 1,708	— 110	— 1,598
Total Deductions.	— 5,600	— 5,490	+ 110	+ 110	*
Total Net.	2,20,100	2,18,502	— 1,598	*	— 1,598

Savings of gross expenditure (non-voted) compared with gross appropriation Rs.1708/-

Savings of net expenditure (non-voted) compared with net appropriation Rs.1598/-

APPROPRIATION ACCOUNT

~~Grant~~ Appropriation No. Political (Bom to Sd)

Account of the sum expended in the year ended 31st March 192 compared with the sum ~~granted~~ appropriated to defray the Salaries and expenses in connection with Political.

Head of Account 1	~~Grant~~ Appropriation 2	Expenditure 3	Excess(+) Saving(-) 4	Net re-appropriation. 5	Remaining Excess(+) Saving(-) 6
	Rs	Rs	Rs	Rs	Rs
Account I.- Political Agents. C. Other Agencies and Residencies.					
C1. Pay of officers. Original. 91,000	91,000	92,652	+ 1,652	+ 1,597	+ 55
C2. Pay of Establishment. Original. 45,100	45,100	44,900	— 200	— 110	— 90
C3. Allowances, Honoraria etc., Original. 23,800	23,800	22,172	— 1,628	— 1,454	— 174
C4. Supplies and Services. Origl. 13500	13,500	10,182	— 3,318	— 2,570	— 748
C7. Contingencies. Original. 18,300	18,300	17,968	— 332	— 43	— 289
D. Deduct charges recovered from other Governments, Indian States etc., Original. — 5,600	— 5,600	— 5,490	+ 110	+ 110	- -
Gross.	1,91,700	1,87,874	— 3,826	— 2,580	— 1,246
Deductions.	— 5,600	— 5,490	+ 110	+ 110	- -
Net.	1,86,100	1,82,384	— 3,716	— 2,470	— 1,246

Details for the amounts entered in Column 5.

Sub-Head.	Sanctioning authority.	Date of sanction.	Amount. Rs.
C1.	The Resident in Mysore.	19-12-28	+ 999
		26-2-1929	+ 555
		20-3-1929	+ 43
			1597
C2.	-do-	16-3-1929	- 110
C3.	-do-	26-2-1929	~~456~~
		19-12-1928	- 999
		26~~th~~2-1929	- 455
			1454
C4.	-do-	26-2-1929	100
	-do-	28-3-1929	2,470
			2,570
C7.	-do-	20-3-[illegible]	- 43
D.	-do-	16-3-1929	110

Explanation of the causes of variation between expenditure and appropriation.

C1. Chiefly due to change of incumbents of the post of Secretary to the Resident (1886 Rs) partly counterbalanced by small savings in the pay drawn by other officers.

C3. Mainly due to the non-utilisation in full of the cost of passages provided for an officer (1727 Rs)

C4. Due to smaller expenditure from the annual grant for the maintenance of the Residency furniture (1705 Rs) and to the non-utilisation of the provision made under 'Tents' (Rs.1464) mainly in connection with an expected viceregal visit to Coorg (800 Rs)

C7. Savings mainly under Service Postage and Telegram charges counter balanced by excess expenditure under other heads.

D. Due to lower rate of pay drawn by the Officiating Confidential clerk during the absence on leave out of India of the permanent incumbent and the consequent reduction in the recovery

APPROPRIATION ACCOUNT.

~~Grant~~ Appropriation No Political (Non Voted)

Account of the sum expended in the year ended 31st March 192 9 compared with the sum ~~granted~~ appropriated to defray the Salaries and expenses in connection with Political

Head of Account	~~Grant~~ Appropriation.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
Account II. Other Expenditure. HEADS.					
K. Works. (excluding works charges for Diplomatic and consular services in Persia) Orig1. 34,500 Supply(a) — 500	34,000	36,118	+ 2,118	+ 2,470 (b)	— 352

(a) Surrender accepted in Government of India, Finance Department Audit Order No.D.1960/Ex II/29 dated the 12th March 1929.

(b) Sanctioned by the Resident in Mysore on 22/28th March 1929.

Explanation of the causes of variation between expenditure and appropriation.

K. Is under expenditure for the construction of quarters to the Secretary to the Resident.

Secretariat

PAY AND ACCOUNT OFFICER
BANGALORE
6-8

APPROPRIATION ACCOUNT.

Grant ~~Appropriation~~ No. 71. Stationery and Printing.

Account of the sum expended in the year ended 31st March 1929, compared with the sum ~~granted~~ ~~appropriated~~ voted to defray the salaries and expenses in connection with the Stationery and Printing Department.

Head of Account.	Grant. Appropriation.	Expenditure.	Excess (+) Savings (-)	Net re-appropriation.	Remaining Excess (+) Savings (-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head: 46. Stationery and Printing. 4. Printing Presses. Minor Provinces or Political Agencies-Other than Presses. 05 Presidency and Agency Press - Voted.					
5. (1) Pay of Establishment Orig. 11,700	11,700	11,699	- 1	-	- 1
5. (2) Other charges Orig. 5,600	5,600	5,515	- 85	-	- 85
5(3) Deduct Establishment charges recovered from other Governments, Departments etc., Orig. - 8,000	- 8,000	- 9,070	- 1,070	-	- 1,070
Total Gross.	17,300	17,214	- 86	-	- 86
Total Deductions.	- 8,000	- 9,070	- 1,070	-	- 1,070
Total Net.	9,300	7,244	- 2,056	-	- 2,056

Saving of gross expenditure (voted) compared with gross grant Rs. 86

Saving of net expenditure (voted) compared with net grant Rs. 2056.

Explanation of the causes of variation between expenditure and grant.

5(3) Due to larger recoveries in the last quarter of 1928-29 on account of the supply of certain printed forms for 1929-30 to the Commissioner of Coorg on a special requisition from him which was quite unexpected.

PAY AND ACCOUNT OFFICER,
BANGALORE.

APPROPRIATION ACCOUNT

42 AUDIT.

Grant No.

~~Appropriation~~

Account of the sum expended in the year pay the salaries and

192 compared with the sum granted to defray the expenses

in connection with

Head of Account	Grant.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
Major Head: 23 AUDIT.	Rs	Rs	Rs	Rs	Rs
C. Civil Offices of Account and Audit.					
C.1. Pay of Establishments. (Non-Voted). Original "	3860	3860	..	..	..
Supply. + 3860(a)					
GENERAL.					
C.1. Pay of Establishments (Voted). Original " (A)	..	50	+ 50 ~~=50~~		+ 50
E. Deduct Establishment charges recovered from other Governments etc., (Voted). Original(-) 400	-400	-360	+ 40		+ 40
Non-Voted.	3860	3860	..	..	..
Voted.	-400	-310	+ 90		+ 90

(a). Sanctioned in Government of India, Finance Department Audit Order No.D/420-B. II-Ex.II/29 dated 23-1-1929.

Explanation of the causes of variation between expenditure and grant.

C.1.(Voted). Represents the special pay to the Treasury Staff debitable to the grant of the Accountant General, Central Revenues.

E.(Voted). Due to rounding in the Budget Estimate.

Note (A). Rs.50/- allotted to this office out of Rs.900 provided under 'C.1. General' on page 178 of the Demands for Grants.

[signature]

PAY AND ACCOUNTS OFFICER,
BANGALORE.
2-12-1929.

APPROPRIATION ACCOUNT.

Grant/Appropriation. No. Ecclesiastical (Non-voted)

Account of the sum expended in the year ended 31st March 1929, compared th the sum granted/appropriated to defray the expenses in connection with..... Ecclesiastical.....

Head of Account.	Grant/Appropriation.	Expenditure.	Excess (+) Savings (-)	Net re-appropriation.	Remaining Excess (+) Savings (-)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head: 28 Ecclesiastical.					
A. Ecclesiastical Establishments Church of England.					
10. Pay of Chaplains etc., elsewhere. Origl. 18,500 Supply, (a) —5,000	13,500	13,525	+ 25	-	+ 25
11. Pay of Establishments Origl. 500	500	468	— 32	— 32	-
12. Allowances Honoraria etc., Origl. 500	500	2,001	+ 1,501	+1,480	+ 21
13. Supplies and Services and contingencies. Origl. 1,600	1,600	1,017	+ 117	+130	— 13
B. Ecclesiastical Establishments Church of Scotland.					
01. Pay of Chaplains etc., Origl. 9,300	9,300	9,252	— 48	-	— 48
02. Pay of Establishments. Origl. 200	200	144	— 56	— 56	-
B3. Other charges. Origl. 1,700	1,700	1,240	— 492	— 400	— 52
D. Cemetery Establishments.					
03. Other charges. Origl. 3,600	3,600	3,647	+ 47	+ 40	+ 7
E. Miscellaneous Ecclesiastical charges.					
01. Grants-in-aid. Origl. 300	300	300	-	-	-
Total.	33,200	34,302	+ 1,102	+1,162	— 60

(a) Surrender accepted in Government of India, Finance Department Audit Order No. D/1901-Ex II/29 dated the 20th March 1929.

DETAILS OF THE AMOUNTS ENTERED IN COLUMN 5.

Sub-head.	Sanctioning authority.	Date of sanction.	Amount.
A11.	Madras Government (Finance)	26-12-28	- 12
	The Resident in Mysore.	29-3-1929	- 20
			- 32
A12.	Madras Government (Finance)	26-12-28	+ 630
		18-3-29.	+ 950
			+ 1580
A13.	Madras Government (Finance)	26-12-28.	+ 80
		18-3-1929	+ 70
	The Resident in Mysore.	29-3-1929	- 20
			+ 130
B2.	Madras Government Finance.	26-12-28.	- 56
B3.	-do-	-do-	- 400
B4.	The Resident in Mysore.	29-3-1929.	+ 40

Excess of gross expenditure (non-voted) compared with gross appropriation Rs.1102.

Explanation of the causes of variation between expenditure and appropriation.

A10. Due to surrender of Rs.3000 proposed by the Madras Government and accepted by the Government of India against Rs.2975 reported as available for surrender by this office.

A12. Mainly due to the cost of passages of one Chaplain and the families of two others on their return from Europe (Rs.1319)

A13. Mainly due to the payment of the cost of water consumed in the churches.

B3. Mainly due to (1) the discontinuance from 21-11-1928 of the conveyance allowance at Rs.50 per mensem to the Chaplain, Church of Scotland consequent on the transfer of the Highland Light Infantry from Bangalore (Rs.167) and (2) less expenditure on travelling allowance(Rs.2

B3. Due to larger consumption of water in the European cemeteries and the consequent increase in the payment towards its cost.

PAY AND ACCOUNT OFFICER,
BANGALORE

APPROPRIATION ACCOUNT.

Grant / ~~Appropriation~~ No. 70 Superannuation Allowances and Pensions.

Account of the sum expended in the year ended 31st March 192 0 compared with the sum granted / ~~appropriated~~ to defray the expenses in connection with Superannuation Allowances and Pensions.

Head of Account	Grant.	Expenditure	Excess(+) Saving(-)	Net re-appropriation.	Remaining Excess(+) Saving(-)
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
Major Head: 45 Superannuation Allowances & Pensions Payments in India.					
A. Superannuation and Retired Allowances.	38,400	38,350	— 50	-	— 50
Non-voted. Orig. 30,800 Supply. + 7,600(a)					
Voted. Original 567000 Supply. -	5,67,000	5,92,082	+ 5,082	+ 13,300	— 8,218
B. Compassionate Allowances.	4,400	5,619	+ 1,219	+ 1,300	— 81
Voted. Original. 4,400 Supply. -					
C. Gratuities.					
Voted. Orig. 500 Supply. -	500	668	+ 68	+ 300	— 232
D. Pensions and Allowances paid in respect of other Provident Funds.	11,010	11,003	— 7	-	— 7
Non-voted. Orig. 11,000 Supply. — 490 (b)					
E. Miscellaneous Pensionary Payments.	2,600	2,720	+ 80	+ 100	— 180
Voted. Orig. 2,600					
Non-voted. Orig. 42,000 Supply. 7,410	49,410	49,353	— 57	-	— 57
Voted. Orig. 5,94,700	5,94,700	6,01,889	+ 7,189	+ 14,000	— 6,811

(a) Sanctioned in Government of India Finance Department Audit Orders Nos. DXVIII Ex II/23-Part IV dated 16th January 1929 (No. 4900) and D/2338-Ex II/29 dated the 23rd March 1929 (No. 3000)

(b) Sanctioned in Government of India Finance Department Audit Order No. D.XVIII Ex.II/29 Part IV dated the 16th January 1929.

DETAILS OF AMOUNTS ENTERED IN COLUMN 5.

Sub-head.	Sanctioning authority.	Date of sanction.		Amount.
A Voted.	Government of India, Finance Department.	16-1-1929.	+	Rs 12,300
B "	-do-	-do-	+	1,300
C "	-do-	-do-	+	300
E "	do-	-do-	+	100

Saving of gross expenditure (non-voted) compared with gross appropriation. Rs.67/-

Excess of gross expenditure (voted) compared with gross grant Rs.7,189/-.

Explanation of the causes of variations between expenditure and grant.

A.Voted. The excess is due to the growth in the number of pensioners. The reappropriation of Rs.12,300 was based on the anticipated expenditure with reference to the previous actuals and the total of pensions payable at Bangalore. This was however not realised and there was a saving in the modified appropriation of Rs.6310/- mainly due to the change in the incidence of a pension from voted to non-voted in March 1929 (Rs.3,000) and non-payment of certain pensions payable in Mysore State treasuries (Rs.1200)

B.Voted. Due to fresh sanctions accorded during the year.

C.Voted. The expenditure under this head is very uncertain and fluctuating. Based on the actuals of 1927-28, a reappropriation of Rs.300/- was sanctioned in January 1929 under this head/proved to be somewhat excessive.

E. Voted. The reappropriation of Rs.100/- to this head by the Government of India proved unnecessary owing to the non-payment within the year as anticipated of certain pensions payable in Mysore State Treasuries.

S Krishnamurthy

PAY AND ACCOUNT OFFICER.
BANGALORE

Statement showing sanctions accorded by the Finance Department for additional funds, reappropriations or surrenders in the case of non-voted charged (vide para 13/1) of letter No.A.A.167-77 of 26-27 dated the 15th November 1926 from Accountant General, Central Revenues).

Orders of the Government of India, Finance Department.	Sub-heads.	Additional funds sanctioned.	Re-appropriations sanctioned.	Surrender accepted
	MYSORE ASSIGNED TRACT.			
	APPROPRIATION - BALANCING.			
	Account I - Police.			
	A District Executive Force.			
	District Police.			
D/2195-Ex.II/29 dated 20-3-1929.	AC.Clothing & other supplies.			3,700
	Account II Education.			
D/403-Ex.II/29 dated 22-1-29.	D.Grant-in-aid to non-Government Primary Schools.		— 876.	
D/860-ExII/29 dated 21-2-29.	-do-			824
D403-Ex.II/29 dated 22-1-29.	E.Special Government Special Schools - NS Other charges.		+ 876	
	Account III Medical and Public Health.			
	A Medical - Hospitals and Dispensaries.			
D.322-1-Ex.II/29 dated 21-1-29 and D.2196-Ex.II/29 dated 20-3-1929.	1. Pay of officers.			1,501
-do-	A4 Cost of medicines and diet of patients.			2,060
D322-1-ExII/29 dated 21-1-29.	A5 Allowances, Honoraria etc.,			1,019
D2195-Ex II/29 dated 20-3-29.	A6 Works.			550
D.322-1-Ex.II/29 dated 21-1-29.	C. Medical Schools and Colleges - Scholarships.			700
D.2196-Ex II/29 dated 20-3-1929.	D.Public Health Works.			17,200
	ACCOUNT IV OTHER EXPENDITURE HEADS.			
D.322-1-Ex.II/29 dated 21st January 1929.	A.Land Revenue. F.Administration of Justice			26
D2195-ExII/29 dated 20-3-29.	F1.Law Officers. F3.Civil & Sessions Court.			250
D.322-1-ExII/29 dated 21-1-29 and D.2195 - Ex.II/29 dated 20-3-29.	F3(1) Pay of officers.			1,729
D.2196. x II/29 dated 20-3-1929.	F3(3) Allowances, Honoraria etc.,			100
D.322-1- Ex.II/29 dated 21-1-29.	F4.Criminal Courts. F4.(1) Pay of officers.			600
-do-	H. Political. J.Miscellaneous Departments.			—100
-do-	J3- Other charges.			100
-do- and ExII/29	K.Superannuation Allowances and Pensions.			1,000

D/2195-Ex II/29 dated 21.1.29.

Orders of the Government of India, Finance Department.	Sub-heads.	Additional funds sanctioned.	Re-appropriations sanctioned.	Surrenders accepted.
D.[illegible]-1 Ex II/29 dated 21-1-1929.	L. Stationery and Printing.			100
-do-	M. Miscellaneous.			100
	Grant 42 Audit.			
D.420-RII-Ex II/29 dated 23-1-29.	C.CIVIL OFFICES C. Office of Account and Audit. C1. Pay of Establishment.		+3,860	
	Grant 73 Refunds.			
	D. Taxes on Income.			
D1044-Ex II/29 dated 20-3-29.	D1. Income-Tax.			2,500
D.278 Ex.II/29 dated 16-1-29.	D. Stamps.	3,000		
	C. Miscellaneous Revenue.			
-do-	C2. Other Refunds.	27,100		
	H. Other Refunds.			
-do-	H12A Education.	100		
-do-	H.13 Medical.	3,000		
	General Accounts (Bangalore Treasury.)			
Appropriation.	Ecclesiastical.			
	A. Ecclesiastical Establishments - Church of England.			
D.1901 Ex II/29 dated 23-3-29.	A.10. Pay of Chaplain &c.,			3,000
	Grant 2G Interest on Miscellaneous obligations.			
III Ex.II/28 t I. 11-1-29.	D. Savings Bank Deposits. D1. Interest on C.P. Fund.		—1,000	
	Appropriation-Territorial and Political Pensions.			
D2044-Ex II/29 dated 20-3-1929.	A. Territorial & Political Pensions (India)			
	A1. Carnatic stipends.			20
	A3. Mysore Family Pensions.			40
	A14. Nizamat Family Pensions.			40
D903-Ex II/29 dated 12-2-29.	A 23. Other Pensions.		+ 60	
	Grant 70 Superannuation Allowances & Pensions.			
DXVIII -Ex II/28 Part IV dated 18-1-29 and 30 - Ex II/29 dated 23-3-1929.	A. Superannuation and Retired allowances. F. Pensions and allowances.	7,900		
D.XVIII Ex II/28 Part IV dated 18-1-29.	paid in respect of Provident Fund.		390	
	Mysore Residency.			
1900 ExII/29 dated 12-3-29.	Appropriation -Political Account II Other Expenditure heads. K. Serkas. Mysore.			500

PAY AND ACCOUNT OFFICER,
BANGALORE.

Statement showing particulars of Government of India, Finance Department orders accepting surrenders in the case of voted expenditure (vide para 13(1) of Accountant General, Central Revenues letter No.A.A.187-77 of 1926-27 dated the 13th August 1926

Orders of the Government of India, Finance Department.	Grant and sub-head affected.	Surrender accepted.

PAY AND ACCOUNTS OFFICER.

68

Statement showing the name of the grant and the head affected by the allotments sanctioned by Government of India, Finance Department out of the reserve at their disposal (vide para 13(2) of Letter No.A.A. 187/77 of 26-27 dated the 13th August 1926 from the Accountant General Central Revenues.

PAY AND ACCOUNTS OFFICER.

Statement showing new sub-heads opened in the appropriation accounts for 1928-29

Name of Grant.	New Sub-heads.	Orders of Government of India, Finance Department.
73: Refunds.	H. Other refunds. H 12A Education.	F.7-XXI-42- Ex II/27 dated the 21st February 1929.

PAY AND ACCOUNTS OFFICER

Registered

DEPARTMENT.

~~Rep-84-33/420~~

The 16 ~~October~~ 1929

The undermentioned papers are forwarded to

The Secretary to the Resident, Mysore, Bangalore.

By order, etc.,

An acknowledgment is requested

~~To Asst Accounts Officer,~~
~~Central Revenues,~~
New-Delhi

List of papers forwarded.

2 Copies ~~Originals.~~ of Executive Report of the Audit Department on the Accts of the Central Govt (Civil) for 1926-29.

No. 6195

Date of Receipt 21/10/29.

S. 8.
SGPI-S27-143DOF-11-2-24-1,00,000. 239

Executive Report of the Audit Department on the Accounts of the Central Government (Civil) for 1928-29

Compiled by
O. A. TRAVERS,
Accountant General, Central Revenues.

DELHI
GOVERNMENT OF INDIA PRESS
1929

Executive Report of the Audit Department on the Accounts of the Central Government (Civil) for 1928-29

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DELHI
GOVERNMENT OF INDIA PR
1929

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Executive Report of the Audit Department on the Accounts of the Central Government (Civil) for 1928-29 compiled by the Accountant General, Central Revenues.

Prefatory Remarks.

1. This Report deals with Central Civil transactions (excluding those relating to Railways and Posts and Telegraphs) audited and booked not only by the Accountant General, Central Revenues, but also by other Audit and Account Officers. The results of audit conducted by the Examiners of Customs and Press Accounts and by the Director of Commercial Audit are also included.

2. The requirements of Rule 15 of the Auditor General's Rules and Rules 51 and 52 of the Indian Legislative Rules, as they now stand, are fully satisfied by the Appropriation Accounts (and the Audit Officer's Report thereon) which are prepared annually for submission to the Committee on Public Accounts. The Executive Report is an additional report prepared under departmental instructions, for submission to the executive Government only, several months before the transmission of the Appropriation Accounts. The main object of this Report is to present to the executive Government a collective review of the results of the audit applied to its transactions, in order to enable it to proceed at once—

(1) to review, if necessary, the action taken on individual cases of financial irregularities,

(2) to secure early settlement of outstanding cases and

(3) to deal with each class of irregularity brought to notice in the Report.

3. The main feature of this report is the concentration within a separate chapter of the comments relating to departments under the administrative control of each local Administration or each Department of the Government of India with the addition of a general chapter explaining and illustrating the probable results of some of the commonest varieties of irregularity. The names of the Grants are indicated in thick type and the paragraphs have been serially numbered throughout for facility of reference.

The nomenclature of the chapter formerly headed "Action taken on previous reports" has in this report been changed to "Points outstanding from previous reports" in order to give effect to a recent decision of the Auditor General that it is only if final orders have not yet been passed on any case which was included in an Executive Report, and was not subsequently incorporated in an Appropriation Report, that the present state of the case should be described in the next Executive Report. As a result of this decision the bulk of the chapter dealing with outstanding matters has been appreciably reduced.

4. The chapter dealing with statistics, etc., of objections has been prepared in accordance with the latest orders of the Auditor General, the substance of which is given in the explanatory remarks on Chapter XV.

Objections raised both in Pay and Accounts Offices and in audit have been taken into account for the purpose of the statistics given in the Report.

5. Amounts placed under objection for want of detailed bills or payees' receipts in respect of abstract or fully vouched contingent bills respectively have been treated, after the end of the second month (third month in the case of payments in remote places like Port Blair, Persia and other foreign countries) following that to which they relate, as really objectionable in arriving at the percentage of objections representing substantial deviations from rules.

6. Where accounts have been separated from audit, financial irregularities may fall into different categories, *e.g.*,—

(i) Those discovered by accounts and pursued by accounts **(P)**.

(ii) Those discovered by accounts and pursued by audit. **(Q)**.

(iii) Those discovered by audit and pursued by accounts. **(R)**.

(iv) Those discovered by audit and pursued by audit. **(S)**.

(v) Those discovered and pursued more or less simultaneously both by audit and accounts. **(T)**.

It has been decided that all irregularities of an important nature should be mentioned both in the Executive Report submitted by the Audit Officer to the executive Government and in the Report on the Appropriation Accounts, irrespective of the fact as to what agency discovered or pursued them. With a view to preventing all possibility of misconception as to the source from which the subject matter of the cases of financial irregularity included in this Report has been derived, the relevant paragraphs of the Report have been distinguished by the guide letters at their end, as noted against the above categories.

O. A. TRAVERS,

Accountant General, Central Revenues.

NEW DELHI;
The 7th September 1929.

CHAPTER I.—GENERAL REMARKS.

1. Individual instances of serious financial irregularities, falling under various types, have been detailed in the ensuing chapters of this report under suitable headings. The more important types of irregularities are mentioned below, and references to typical illustrative cases have been quoted against each :—

(*a*) Frauds and embezzlements (see paragraphs 6, 13, 27, 28, 29, 30, 37, 38, 53 and 57).

(*b*) Want of care to safeguard financial interests of Government (see paragraphs 31, 32, 33, 34, 58 and 62).

(*c*) Irregularities concerning contracts (see paragraphs 21, 55 and 56).

(*d*) Irregularities in connection with house-building advances (see paragraphs 44 and 45).

(*e*) Infringement of canons of financial propriety (see paragraphs 8 and 41).

The irregularities mentioned in this Report represent only the more important cases which came to the notice of the audit department.

2. *Frauds and embezzlements.*— The total number of cases of frauds and embezzlements during the year under report is 10 as against 9 in the previous year. An improvement has, however, been shown in Burma where only 4 cases have occurred as against 5 in the preceding year. In connection with the embezzlements in Burma treasuries noticed in the previous reports, the Government of Burma have since issued instructions which, it is hoped, will prevent perpetration of similar frauds in future.

3. *Want of care to safeguard the financial interests of Government.*— The irregularities of this type, as well as most of those included in this report but not classed among the types enumerated in paragraph 1 above, appear to be due more to lack of forethought, or care, and want of supervision on the part of departmental officers, than to any deliberate disregard of the rules and financial interests of Government.

The Governor General in Council has unreservedly accepted the views of the Committee on Public Accounts as expressed in their report on the accounts for 1926-27 in condemnation of lax and irregular practices, and their views as regards the need for forethought in administering the public expenditure, and expects that departments of the Government of India and authorities subordinate to them will deal with individual cases of irregularities which may come before them in the spirit which the observations of the committee reflect.

4. *Irregularities concerning contracts.*—The Government of India in the Finance Department have recently (12th August 1929) enunciated certain fundamental principles for the guidance of authorities who have to enter into contracts or agreements involving expenditure from the

central revenues. It is hoped that a strict observance of those principles will minimise the number of irregularities arising out of the making enforcement, etc., of contracts.

5. *Irregularities in connection with house-building advances.*— Irregularities in connection with house-building advances do not appear to be uncommon in the Central Provinces. Such cases were reported in the previous Executive Reports of the Central Government (Civil [*vide* paragraphs 21-A. (second sub-paragraph) and 28 of the Report for 1925-26 and Chapter VIII, paragraph 15, of the Report for 1927-28] The local Government, to whom the matter is said to have been reported will no doubt take such remedial action as will put a stop to the recurrence of these irregularities.

CHAPTER II.—NORTH-WEST FRONTIER PROVINCE.

Frauds and embezzlements.

6. A settlement Nazir, who was entrusted with the function of disbursing money to the Settlement staff, etc., employed at head quarters and the outlying settlement centres, embezzled Government money to the extent of Rs. 9,001.

The above amount consisted of the following items :—

	Rs.
(i) Undisbursed pay of the staff for a month	5,568
(ii) Undisbursed arrear pay	848
(iii) Rewards to Patwaris	380
(iv) Price of plotting scales	267
(v) Taccavi Advances	1,780
(vi) Balance of Advance for the construction of trijunction pillars	2,350
(vii) Amount of contingent bills	1,124
Total	12,317
Less—	
(i) Fund in cash chest Rs. 2,620	..
(ii) Recovered from individuals to whom advances of pay had been made Rs. 696	3,316
Net loss	9,001

The Nazir took the money from the office cash chest in the treasury the key of which always remained in his possession, and absconded with it. He was arrested and tried in a court of law and sentenced to seven years' rigorous imprisonment which on appeal to the Judicial Commissioners was reduced to five years.

With the sanction of the local Administration an advance of Rs. 10,500 was made to the Settlement Officer to enable him to disburse the pay, etc., of the staff and to meet contingent expenses.

The audit scrutiny revealed the following irregularities which were due to the non-observance of the prescribed rules—

(i) Pay and allowances remaining undisbursed for more than 3 months were not refunded into the treasury.

(ii) Money was drawn for contingent expenditure in anticipation of requirements and also to avoid lapse of budget grant.

(iii) Departmental receipts were not paid into the Treasury immediately on their realisation, but were allowed to remain in the cash chest.

In view of the heavy accumulation of Government money in the office chest, the key of the chest should have remained in the possession of a responsible officer and the Nazir who had furnished a security of Rs. 500 only should not have been allowed a free control over so much money.

A sum of Rs. 250 has, however, been recovered from one surety and credited to Government.

The case is being reported to the local Administration.

* Accountant General, Punjab.

CHAPTER III.—BALUCHISTAN

Irregular expenditure of public mone

7. A number of officers in a local Administration used to charge Government with the cost of heating and lighting the portion of their residences which they used as office-rooms out of office hours. In 1926 some charges of this nature came to the notice of Audit and a report was made to the local Administration who held that the charges were legitimate on the ground that officers had to do a good deal of work at their residences outside office hours. In 1928 the local Administration issued orders prescribing a scale in accordance with which officers and their subordinate establishments might incur expenditure on this account. Audit reported the matter to the Government of India, who issued orders to the local Administration to discontinue the practice.

CHAPTER IV.—DELHI.

Grant to a Lawn Tennis Championship Committee for providing stands and seating accommodation for visitors to the Tennis Tournament.

8. A non-recurring grant of Rs. 1,500 was sanctioned by a local Administration for providing stands and seating accommodation for visitors to a Tennis Tournament organised by a Committee. Fees were charged to spectators for admission to the enclosure and therefore only those persons who could afford to pay them derived any benefit from the tournament. As the fees were expected to prove insufficient to meet the expenses, the above grant was sanctiond by the local Administration.

The case was referred to the Auditor General who held that this grant was for expenditure incurred for the benefit of the Tournament Funds and that it should be objected to in audit as having clearly infringed the fourth canon of financial propriety.

This objection was brought to the notice of the local Administration through the Pay and Accounts Officer concerned. Orders of the local Administration are awaited **(S)**.

CHAPTER V.—BANGALORE.

Savings effected at the instance of Audit.

9. All Government Civil Works with a few exceptions in an area under a minor Administration are, in the absence of a Civil Engineering Department, being carried out by a Municipal Commission's Engineering staff under an agreement that the Commission should be paid a supervision charge of 12½ per cent. on the cost of original works and 10 per cent. on the cost of repairs and electrical works carried out by them subject to a minimum of Rs. 3,000 per annum. The Commission claimed a supervision charge of Rs. 485 under the terms of the above agreement on the value of land acquired by a land acquisition officer and placed at their disposal for the construction of a hospital. The Municipal Executive Engineer contended with reference to the disallowance of the claim by the audit department that the cost of land was included in the estimate for the work, and that under the rules for calculation of supervision charges in the Public Works Account Code the claim was admissible as the preparation of plans and demarcation in connection with the acquisition were done by him. It was brought to the notice of the head of the Administration that the analogy of the Public Works procedure would not apply to the present case and should these services rendered in connection with the acquisition be the sole reason for a claim of 12½ per cent. on the value of land acquired, it would be more economical if the land acquisition officer utilises his own staff or gets the plans prepared by private agency which would be much cheaper. The final orders issued by the minor Administration in consultation with the audit department were to the effect that services rendered by the Municipal Executive Engineer were outside the scope of the main contract for the execution of works and that the land acquisition officer shall, in future, pay to the Municipal Commission a charge of 2 per cent. on the cost of land, subject to a minimum of Rs. 50 in each case, in the acquisition of which the Municipal Executive Engineer's services are utilised and in which the land acquisition officer is satisfied that his staff is not able to do the necessary work and issues a certificate in writing to that effect. It was also decided that this order was applicable in the case referred to above and a sum of Rs. 407 was refunded into the treasury **(S)**.*

Non-recovery of unspent balances of grants paid to a Municipality for maintenance of Girls' schools.

10. Grants are sanctioned by the head of a minor Administration and paid annually to a Municipality to cover the actual cost of maintenance of certain Girls' schools under its control subject to a maximum fixed by the Government of India. The grants sanctioned annually are

* Audit Officer, Experiments, Bangalore.

based on the actuals of some months and the probables of the other months of the year. The examination of the charges for 1927-28 disclosed that the grant sanctioned and paid was more than the expenditure actually incurred by the Municipality by Rs. 139. The question was taken up with the head of the Education Department and it transpired that the Municipality retained in their hands the unspent balances of the grants given from 1915-16 to 1927-28 amounting to Rs. 655 instead of crediting the surpluses to Government. The matter was brought to the notice of the head of the minor Administration with a view to the amount being recovered from the Municipality. A sum of Rs. 139 relating to the grant for 1927-28 has since been credited to Government. As regards the recovery of the unspent balances relating to the other years, the head of the minor Administration has issued orders asking the Municipality to refund the amounts. The recovery is awaited (P).*

Audit Officer, Experiments, Bangalore.

CHAPTER VI.—FOREIGN AND POLITICAL DEPARTMENT.

POLITICAL.

Savings effected at the instance of Audit.

11. Under the Supplementary Rules the travelling allowance of an officer who travels by a motor car supplied to him by Government is subject to a reduction of one-fourth of the rate of mileage ordinarily admissible in respect of journeys by road made in excess of 20 miles on each day. Full rates were, however, allowed in certain cases by the departmental accounts officer on a certificate that the officer travelled by a private car and not by the Government car. But as it was found that the chauffeur also claimed travelling allowance for the same journeys, an enquiry was made by audit and it elicited the statement that the journeys in question were made in circumstances that necessitated the officer's taking his personal servants by road and as the Government car was not trustworthy, the officer travelled in a private car utilising the Government car for his servants and luggage. It was also stated that there was no specific direction in the rules prohibiting an officer provided with a Government car from exercising his discretion as to whether or not he may use it for a particular journey.

The officer was informed that the audit department had to determine whether the use to which the state-provided car had been actually put was or was not one for which the state had supplied the car. In the former case, a deduction should be made under the rules, and in the latter case reimbursement for use assessed at not less than what it would have been if the car had actually been put to the use for which it was supplied seemed called for.

As a result a sum of Rs. 202 was refunded by the officer **(S).***

Abandoned claim of Government in connection with the rent of a residential building.

12. It came to the notice of the Inspecting Audit Officer during a tour of inspection that a certain departmental building had been occupied for a long time by officers who paid no rent. The matter was reported to the local Government on the 12th October 1928 with the request that steps might be taken for the recovery of rent from the date of occupation. It was originally a Forest Inspection Bungalow transferred to the Political Department and occupied by an officer of that Department with effect from the 12th February 1921, repairs to it having been carried out by the permanent coolie corps belonging to the Political Department. The Officer, who had held charge continuously since 1912, had then just retired. He explained that he had been under the impression that he had been allowed to occupy the bungalow free of rent on condition that he reserved a room for the Forest Officer,

* Audit Officer, Experiments, Bangalore.

when necessary. The Governor in Council has not wholly accepted this explanation and considered it probable that the officer thought it unnecessary to raise the question of rent until some one asked for it. But in view of the long period during which this arrangement had been allowed to subsist and the difficulty now of assessing rent for a period of nearly 8 years on a bungalow that has not been regularly repaired and the fact that the officer concerned had actually retired, the Governor in Council considered that it would be unreasonable to make any demand now. In virtue, therefore, of the powers conferred on him he directed that recovery of rent from the officer in respect of the bungalow should be waived, rent being recovered from the present incumbent from the 12th October 1928 at Rs. 60 per month.*

FRONTIER WATCH AND WARD.

Deliberate abandonment of the prescribed system of accounts, falsification of vouchers and other documents, and temporary retention of a considerable sum of money by an Assistant Engineer.

13. Several contractors of a backward tract complained to the Civil authorities of the locality that they had been underpaid by the Assistant Engineer in charge of the Sub-division.

A preliminary Public Works Departmental enquiry showed that the complainants generally had not been paid the sums of money shown as so paid to them in the Assistant Engineer's official cash book. When challenged by the officer conducting the preliminary enquiry, the Assistant Engineer first suggested that the reason was probably that in several instances he had shown on one voucher as paid in the name of one contractor all the works which had been executed by several contractors. This answer not being considered satisfactory by the investigating officer he said he would call one of the contractors concerned and could carry out no further enquiry until the contractor arrived. The Assistant Engineer then confessed that he had committed several financial irregularities, and at the instance of the officer conducting the enquiry recorded them in writing. On this written statement definite charges were framed against the officer, he was placed under suspension, and was called upon to show cause against dismissal.

The chief irregularities committed by the Assistant Engineer (on his own admission) were:—

(1) He recorded measurements in Measurement Books which did not correspond to the quantities of work actually done at the time they were made. For instance, he made—

(*a*) deliberate overmeasurements of construction work and charged off more expenditure to the same head than was actually incurred (but paid the contractors only their just dues) thus creating an unauthorised fund from which he paid

* Comptroller, Assam.

for maintenance and other unsanctioned works, such as, the cutting of a path for his own usage, the employment of an irregular durwan at Fort Hertz, etc., etc., without accounting for such latter expenditure in his official accounts;

(*b*) advance (fictitious) measurements to save clerical labour.

(2) He entered in his official cash book as paid sums of money which were not in fact fully disbursed to the parties alleged to have been paid, and failed to record in the cash book deposits made to him by contractors. These deposits and unauthorised recoveries deducted from contractors at the time of payment of bills instead of being passed through the cash book were merged in the unauthorised fund mentioned in 1 (*a*) above with a view to supplementing his allotment for maintenance work.

(3) He made payments for work done without preparing and submitting supporting vouchers

(4) He made payments to several contractors on one voucher in the name of one contractor.

(5) He granted cash loans out of Government money to Contractors on an extensive scale and omitted to show the loans in his cash book, and consequently

(6) He submitted each month a false certificate of the cash balance vastly different from the actual sum in his actual possession; particularly when he handed over charge of his subdivision showing an excess of Rs. 20 in his cash book although the amount of excess according to his own subsequent statement was Rs. 6,620.

(7) He utilised establishment money which could not be disbursed immediately to swell his Reserve fund, which was utilised to finance his irregular method of working.

(8) He failed to preserve any official accurate accounts of the transactions relating to the Reserve fund created in the manner indicated in items 1 (*a*), (2), (7) above, and mixed up Government money with his private money in his personal bank pass book in such a manner that the transactions relating to the former cannot easily be separated.

(9) He kept some sort of a private account of the debits and credits to the Reserve fund account but destroyed it periodically, the final accounts being destroyed when he discovered that he had a surplus of Rs. 6,600 to account for at the time of handing over charge of his subdivision.

(10) As the result of the irregular method of accounting indicated in the foregoing paragraphs, the Assistant Engineer was left in possession of a sum of Rs. 6,600 (which did not appear as an outstanding in the Government accounts) which he failed to hand over to his successor on relief, but which he paid into the Treasury on the 10th September 1928 several months after his relief.

The charges were investigated by an experienced Executive Engineer under the direction of the Chief Engineer who after examining the private Bank pass book of the Assistant Engineer and his general private financial transactions as disclosed therein, came to the conclusion that the Assistant Engineer "had acted perfectly honestly with the Government funds" irregularly dealt with and that he had not misappropriated any Government money for his own private ends. In view of this fact and in view of the Assistant Engineer's lack of experience in accounts, his shortage of staff, the peculiar conditions obtaining in the area in which he worked, his superior upbringing and the probability of his having to pay up a large sum of lost rations, the Chief Engineer recommended and the local Government ordered that he be retained in the department losing two years' seniority and increments, which stoppage of increments should affect future increments for at least 10 years, after which the punishment order may be reviewed.

"The case was one of deliberate disregard of the existing rules in the Public Works Account Code.

The irregularities were committed in 1927 and the beginning of 1928 and at this distance of date it is very difficult to say definitely whether Government has lost any money, as the accounts which are extant are admittedly false and the private accounts exhibiting the transactions of the Reserve Fund" have been destroyed. Whether the sum of Rs. 6,600 repaid by the Assistant Engineer is the correct amount that should be recovered from him cannot be said with certainty and the local Government was, therefore, asked in February last, to take steps to satisfy themselves that the works actually done of whatever nature correspond to the amount of Government money drawn *less* the surplus which the Assistant Engineer has refunded. To this no reply has yet been received.*

* Accountant General, Burma.

CHAPTER VII.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

AGRICULTURE.

Agricultural Research Institute, Pusa.

14. *Higher audit.*—The Farm and the Power House make fairly large purchases direct from firms in Calcutta, Cawnpore, Muzzaffarpur, etc., of articles which can be purchased through the Indian Stores Department. The value of the articles thus locally purchased, amounted roughly to Rs. 18,300 during the half-year April to September 1928. It is for consideration whether it is not possible to make a forecast of the requirements and to effect the purchases through the agency of the Indian Stores Department.*

15. *Hospital Diet register.*—The total extra supply of milk during April to September 1928 over and above the quantities prescribed in the sanctioned scale of diet to in-patients in the hospital was 3,508 lbs., against the sanctioned scale of 3,228 lbs. It was explained that the extra quantity was distributed extra to patients whose condition, in the opinion of the Medical Officer, required the supply of milk in addition to their ordinary diet. It appears to be desirable, in order that there should be control over such extra supplies, to lay down some limitation on the powers of the Medical Officer in regard to sanctioning excesses over sanctioned scales of diet. The limitation may be in the form of a percentage over sanctioned scales or the quantity of each article which may be sanctioned as an extra by the Medical Officer may be specified. It is understood that, in the case of other hospitals, the powers of the Medical Officer to sanction extras are subject to specified limits.*

16. *Upkeep of the hospital.*—Towards the upkeep of the hospital at Pusa, the Bihar and Orissa Government is contributing a sum of Rs. 4,000 per annum. In addition to this, a fee of one anna is recovered from every outpatient from without the estate, and five annas for males and three annas for females are recovered from the in-patients not belonging to the estate, except in the case of indigent persons who are treated free. The fee is levied under the orders contained in Government of India, Education, Health and Lands' letter No. 23 Agri., dated the 5th January 1926, mainly on the ground that during the year 1924-25 out of a total of 31,728 patients treated at the hospital at a cost of Rs. 20,350, 20,930 were unconnected with the Pusa Estate, and the share of the local Government would, therefore, on a strictly *pro-rata* basis, amount to Rs. 13,425, as against their annual contribution of Rs. 4,000.

It will thus be seen that the levy of fees on outsiders is based on the statistics of 1924-25. Since then, the number of outsiders has decreased to less than 1/3 of the Pusa Estate patients.

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* Director of Commercial Audit.

It is not known how far the classification in the hospital records of patients as outsiders and Pusa Estate patients is correct. It is possible that outsiders may sometimes manage to register as Estate patients to escape the fee. Assuming, however, that the statistics are correct, they would seem to point to the need for a reconsideration of the question as to the incidence of charges between the Bihar and Orissa and the Central Governments and the levy of fees from outsiders.*

Imperial Institute of Animal Husbandry and Dairying, Wellington.

17. *Loss by casualties.*—Owing to outbreaks of foot and mouth disease and rinderpest, cattle to the value of Rs. 9,900 died. The sanction of the Government of India to writing off the loss is awaited.*

CIVIL VETERINARY SERVICES.

Dairy attached to the Imperial Institute of Veterinary Research, Muktesar.

18. *Excessive valuation.*—It was noticed that in some cases, the valuation of the live-stock fixed by the local officers for the purpose of the commercial accounts, exhibited striking fluctuations and appeared to be excessive. It is desirable that the valuation, assigned to the animals by the local officers, upon which to a certain extent the financial results depend, should be scrutinised and approved by the Agricultural Adviser or some other independent expert as in the case of the Bangalore and Wellington dairies.*

Imperial Institute of Veterinary Research, Muktesar.

19. *General.*—The accounts of the Main Institute as well as of the Branch Institute at Izatnagar for the year ended 31st March 1929, were test audited. The report is under preparation.*

20. *Failure in the recovery of rent amounting to Rs. 2,466.*—Under the orders contained in the Government of India, late Revenue and Agriculture Department letter No. 773, dated the 9th April 1902 and reaffirmed in Government of India, Education, Health and Lands' letter No. 1005 Agri., dated the 19th June 1928, the Director, Imperial Institute of Veterinary Research, and his staff at Muktesar are exempt from the payment of rent for the occupation of Government residential buildings. Dr. A, an officer of the Indian Research Fund Association, while at Muktesar in connection with the Bovine tuberculosis enquiry, was allowed to occupy one of the residential buildings intended for an officer of the Institute, from 26th June 1925 to 29th March 1928. Dr. A was not an officer of the Institute, nor did he draw his pay and allowances from Government. Thus, he was ineligible for the concession of rent-free accommodation, in accordance with the orders referred to above. It

* Director of Commercial Audit.

would appear from the Agricultural Adviser's letter No. 2020, dated the 6th April 1926, in the records of the Muktesar Institute that the house-rent of Dr. A. should be borne by the Indian Research Association. No orders of the Government of India prescribing the financial arrangements to be observed and the concessions to be granted in regard to the enquiry, are traceable. No rent was, however, recovered from Dr. A for the whole period of his occupation of the house during the enquiry. An ex-Director of the Institute appears expressly to have allowed him to occupy the bungalow, free of rent, in an informal note dated the 22nd May 1925, a copy of which has now been submitted by Dr. A. The rent due to Government for the period would amount to Rs. 2,466, at the rate of Rs. 74-8-0 per month, which is the normal rent for the bungalow, as intimated by the Executive Engineer. As the designation of Dr. A was given merely as a "Research Officer" in the monthly rent returns furnished by the Director to the Executive Engineer, IX Project Division, Delhi, the irregularity did not apparently attract the attention of the Accounts Officer, Public Works Department, Delhi, and the Audit Officer concerned. The Director has recently addressed the Secretary, Scientific Advisory Board of the Research Fund Association, about the payment of the arrears.

21. *Defects and delays in agreements.*—Considerable delay resulting in possible losses to Government was noticed in entering into a contract for the sale of discontinued buffaloes in the Izatnagar branch, for the year 1928-29. The previous agreement for the sale of such buffaloes expired on 31st March 1928. Notices calling for tenders for the sale of such discontinued buffaloes during 1928-29 were not issued till the 16th May 1928. The Director wired on 19th July 1928 accepting the tender of a contractor who offered Rs. 16 for Class I animals and Rs. 12 for Class II animals. No formal agreement was, however, entered into with this contractor until 6th February 1929, and the agreement then executed did not specify any particular period during which it is to remain in force. Clause 10 of the agreement merely provided that, in the event of disagreement between the contracting parties, the contract might be terminated by either party giving a month's notice to the other, thereby indicating that the agreement is intended to last for an indefinite period pending notice of termination on either side. The agreement seems to be thus more or less of a standing nature and appears to be still in force. The case calls for the following remarks—

(i) Considerable delay in entering into agreement after 1st April 1928, the date of termination of the last agreement, must have resulted in some loss to Government in the shape of expenditure involved in feeding the animals and in paying jamadars and gwallas to look after them, etc.

(ii) The nature of the final agreement was indefinite and there was no mention of any period of currency. It is not known how far a standing agreement will be economical or otherwise advisable, from a business point of view, in

* Director of Commercial Audit.

a case of this kind, in view of possible fluctuations in the markets rates, etc. It is also not clear whether it is the deliberate intention of the authorities to have an indefinite agreement, or whether it is merely the accidental result of loose drafting in the agreement. This case illustrates the need for the standardisation of the agreements in this Institute, under legal advice, which has been suggested in the previous audit report, (*vide* paragraph 24 of Audit Report for 1927-28).*

22. *Irregular entertainment of Establishment.*—Additional clerks, dressers, peons, etc., who are ordinarily classified under temporary establishment and whose pay should be charged to the head "Establishment" were sometimes charged for as coolies in the Muster rolls. It was noticed that masons, chowkidars, carpenters, etc., were entertained by the Director, and charged for in muster rolls, in addition to the regular strength of such establishments sanctioned by the higher authorities and included in the Establishment bills. It is desirable that the existing practice in this respect should be thoroughly overhauled and that suitable rules be drawn up at an early date laying down the nature and classes of establishments whose pay can be appropriately charged in the muster rolls, the Director's powers in regard to the entertainment of such establishments, the conditions of their entertainment, etc.*

23. *Miscellaneous losses.*—(*a*) Stock-taking was carried out by an audit assistant attached to the office of the Agricultural Adviser, Pusa, in April and May 1928. In regard to general stores, the results of stock-taking carried out by this assistant have not been finally accepted. The Officer-in-charge of the stores is carrying out a verification of all the stores. The stock-taking in other branches disclosed a deficiency amounting to Rs. 56,759 out of which Rs. 55,492 related to shortages in the serum branch. Sanction of the Government of India for the write-off of these deficiencies has been applied for.*

(*b*) It was also noticed that losses of somewhat substantial quantities in the despatch of crude stocks of serum between Izatnagar and Muktesar, occurred, owing to leakage of the containers in transit. These packages are despatched at owners' risk between Izatnagar and Kathgodam. It seems desirable that the whole question of minimising these losses by the substitution of improved containers or by more careful packing, etc., should be investigated.*

(*c*) A case, involving loss to Government and probably overpayment to the contractor, came to notice in the Izatnagar branch. The ration schedules for animals were fixed in English lbs., by the Director, and it was expressly laid down that any excesses over the provision made in the schedules should not be made without the Director's sanction. A maund of Indian weight is equivalent to 82·4 lbs. of English weight. Owing to the adoption of the incorrect ratio of 80 lbs. of English weight as being equivalent to 1 maund of Indian weight, it was found that

rations had been drawn in excess of the sanctioned scale for many years ever since the constitution of the Institute upto 11th September 1927. It is stated that the excess drawn has been fed to the animals. This fact was not detected either by the executive subordiates or by the accounting staff of the Izatnagar branch or the Muktesar Institute. The loss to Government may be roughly estimated as amounting to not less than Rs. 1,000 a year.

It was also found that, during the period 3rd September 1926 to 11th September 1927, this procedure resulted in overpayments to the grain contractors. During this period, the daily rations required were worked out in English pounds, and the daily indents on the contractor were made out in lbs. only. At the end of each month, a consolidated statement of the supplies made was prepared in lbs. by the subordinates concerned; the number of lbs. so obtained was converted into maunds on the basis of the incorrect ratio of 80 lbs. per maund, and the contractor was then paid at the rates fixed per maund in the agreement. In the agreements with the contractor, the correct ratio of 82·4 lbs. to a maund has been specifically laid down. The records thus show, *prima facie*, that the payments made to the contractor exceeded the amounts due to him for the quantities acknowledged to have been received by the departmental staff. The excess payment to the contractor would amount roughly to about Rs. 900.

The weak point in the executive arrangements revealed prominently in this case is the fact that the primary and main responsibility for receiving grains amounting in value to about Rs. 50,000 a year was entrusted to a low-paid jamadar drawing about Rs. 30 a month who was not a member of the regular establishment and whose pay was drawn in the muster rolls. It is desirable that steps should be taken to introduce more efficient arrangements for checking and taking delivery of the grain supplied by the contractor in the Branch Institute. The case is now under the consideration of the Government of India who have ordered the Agricultural Adviser to make a detailed departmental enquiry into it.*

24. *Action taken on previous Audit reports.*—The Government of India have not yet passed orders on the Audit report for 1927-28.*

25. *Formulation of financial policy for the administration of the Institute.*—The accounts of the Institute have not yet been commercialised nor has any costing system been introduced therein. As regards the special report on the reorganization of the accounts system of the Institute and the formulation of a financial policy which will govern the working of the Institute, etc., the Government of India have decided that it is not desirable to pass any orders on the subject until certain questions connected with the higher administrative arrangements of the Institute have been settled. In paragraph 263 of their report, the Royal Commission on Agriculture in India have also raised the question of laying down a suitable financial policy for permanent adoption in

regard to the administration of the Institute. They have suggested that the profits accruing from the manufacturing side of the Institute should be reviewed periodically and that a suitable bonus fixed in proportion to the purchases made by local Governments should be declared at intervals of two or three years. Until the introduction of suitable commercial and costing accounts, it will not be possible to work out the true financial results of the working of the Institute or the production costs of the products manufactured therein. The annual surpluses representing the difference between the receipts and expenditure of the Institute in the Government accounts would seem to indicate that the prices at which sera and vaccines, etc., are at present being sold to local Governments, are probably considerably in excess of their actual production costs. It seems desirable that an early decision should be taken on the important questions of principle involved, such as the settlement of the financial policy, introduction of commercial and costing accounts, etc.*

MISCELLANEOUS.

Deputation to East Africa.

Delay in submission of accounts.

26. A deputation was sent out of India in October 1927 and it was arranged that the deputation should obtain funds from a Foreign Government and furnish accounts to the Government of India every month. The interval at which the accounts should be submitted to the Account and Audit authorities by the Government of India was not, however, specifically laid down.

Very serious delays, however, occurred in the submission of the accounts by the Government of India to the Account and Audit Officers. For example, while nearly the whole of the advances was drawn from the Foreign Government between the period from October 1927 to March 1928, the accounts were submitted by the Government of India in instalments commencing from March 1928, and the final accounts were not received until February 1929. The reasons for the abnormal delay have not, however, yet been communicated by the Government of India in spite of repeated reminders. (Q).

* Director of Commercial Audit.

CHAPTER VIII.—FINANCE DEPARTMENT (CENTRAL BOARD OF REVENUE).

CUSTOMS.

Frauds and embezzlements.

27. About July 1927, information was received by a Custom House that a certain local firm dealing in watch materials imported from Switzerland was defrauding the revenue by the presentation of false invoices. A magistrate's warrant was obtained and the firm's premises were searched; and correspondence was seized which tended to show that the Manager regularly received two invoices for his goods, one called "definitive" wherein the real value of the importations appeared, and another which showed only about 40 per cent. of the "definitive" prices and which was tendered to the Customs House as evidence of value. The case was handed over to the police who arrested the Manager but permitted his release on bail. When the case came on for hearing, the magistrate framed a charge of cheating against the accused who pleaded not guilty. Before the next hearing, however, he, through his legal representative paid Rs. 8,000 into the Custom House of which Rs. 1,409 was adjusted as duty, the remainder, which probably formed a considerable portion of the duty short collected on consignments received and cleared during a few years prior to the discovery of the fraud, being credited to Miscellaneous Customs revenue. When the case was heard again, the accused asked permission to amend his plea and now pleaded guilty. It was pointed out on his behalf that he had made restitution as far as he could and a light sentence was pleaded for. He was sentenced to simple imprisonment for one day and a fine of Rs. 100 on each of the four charges on which proceedings had been taken. Investigations made by the Collector showed that the accused had made as complete reparation as his finances would permit and the Collector therefore considered that the accused had been adequately punished and agreed with the police that no useful purpose would be served by proceeding with the remaining charges. The Board, to whom the matter was referred, accepted this view.

While investigations in the above case were proceeding, the same accused imported two more cases of watch materials in the name of another firm and attempted to clear them on the false invoices. It was found that under-invoicing had taken place as in the case previously mentioned and that the conversion of Swiss francs had been effected at the French instead of at the Swiss rate of exchange. The goods were confiscated subject to a redemption penalty of Rs. 3,000. Appeal against this decision was made to the Board which upheld the order, observing that the case was a glaring example of the fraud of under-valuation of goods supported by false invoices.*

* Examiner of Customs Accounts.

28. In another case in the same Custom House information was received that an attempt would be made to clear a consignment of 84 bags of gum benjamin from Singapore, the weights of which as declared in both the bill-of-entry and the invoice were false, and delivery was stopped and enquiry ordered. This showed conclusively that against a weight shown as cwts. 158-0-17 lbs. in the genuine invoice the weight declared in the bill-of-entry was cwts. 112-3 qrs.-14 lbs. only. The bill-of-entry and the false invoice (destroyed during the investigation) were dealt with by a young and inexperienced examining officer in the docks who made a check weighment of the consignment and raised the declared figure to 123 cwts. This officer, however, admitted that he did not make his own selection of the packages for check-weighment but accepted those brought to him by the clearing agent. For this dereliction of duty he has been dealt with departmentally. But for the partial saving resulting from the increase in the declared weight as mentioned above, the loss to Government would have amounted to Rs. 407. The importers were called upon by the Collector of Customs to show cause why action should not be taken against them under Section 167 clauses (37) and (72) for false declaration of weight supported by a false document. They were unable to do this to the satisfaction of the Collector and were accordingly penalised in the sum of Rs. 1,000 and their goods, valued at Rs. 10,000, were confiscated subject to a further redemption penalty of Rs. 5,000. The two penalties amounting in all to Rs. 6,000 were paid, together with Rs. 317 less charged on account of duty.*

29. The Sea Customs Act provides for the licensing of private warehouses at which dutiable goods may be deposited without payment of duty on the first importation thereof. The duty has to be paid on clearance of the goods for home consumption or on the expiry of 3 years from the date of deposit, whichever may be earlier, unless they are re-shipped to a foreign port within this period of 3 years under Customs supervision. The owner of the goods executes a bond binding himself in a penalty of twice the amount of duty on the goods for the proper observance of all rules and the payment of duty and other claims on demand. The goods are under the custody of the Customs staff and they cannot be cleared except with their knowledge and under their supervision.

In one such private warehouse in Calcutta, the Bond Inspector who visited it on the 14th August 1928 had cause for suspicion and he, therefore, took a complete tally of the stock from which it transpired that only 783 packages were in the warehouse, whereas, according to his books, there should have been 1,715 packages made up of 1,515 cases of brandy, 147 of whisky, 27 of liquors and 26 of wine. Upon noticing the discrepancy, the Collector cancelled the license and called upon the licensee (who was also the sole owner of the licensed goods) to pay the duty on the missing goods and to remove the existing goods to another warehouse or to pay the duty

* Examiner of Customs Accounts.

on them as well. On failure of the party to comply, the existing 783 packages were attached and a penalty of Rs. 46,600 was imposed on the licensee on account of the missing packages. The subsequent examination of the 783 packages showed that 70 of these were completely empty, 371 contained various quantities of beer (though no beer had been warehoused) and that bottles were missing from most of the remaining packages. The sale of the goods fetched a net sum of Rs. 4,969 against the full duty of Rs. 49,576 on the warehoused goods. The Chief Presidency Magistrate who was asked to collect the penalty imposed by the Collector reported that there was no likelihood of the amount being realized. The sanction of the Government of India was accordingly obtained to the write off of the balance of duty of Rs. 44,607.

The warehouse was originally licensed in 1920 in the name of a company. It was subsequently transferred in the name of another company and again in July 1924 in favour of the licensee in whose name it stood at the time the loss of goods was noticed. This licensee had also died in November 1927 and his widow continued to manage the business in the name of her husband. There being little property left by the licensee, the Collector thought that any proceedings against the widow on the bond executed by her husband would not produce any result. The investigations made by the Collector of Customs go to show that no care was taken to ascertain whether the licensee was solvent before the license was renewed in his favour and that, in fact, no enquiry as to the financial condition of the party was considered necessary in the case of renewals.

A complete stock of this warehouse was previously taken by the same Bond Inspector in April 1928 and found correct. But it is stated that he then checked only the total number of cases and not individual marks or the contents of the cases. When asked how it was possible that whole cases and contents of cases were removed when the warehouse was under the lock and key of the Bond Inspector, the Collector explained that there had undoubtedly been clandestine entry and removal of goods and that it would have been an easy matter for the importer to have a duplicate key made locally. He stated that the loss of goods might have taken place even prior to April 1928, as, in that month, the Bond Inspector checked only the outside of cases and not their contents. He also considered it possible that the Bond Inspector's report of April 1928 was made without his having made a tally, but of this there is no proof. The periodical inspections by the Bond Inspector are said to consist of a partial or complete tally of the packages. The Collector stated that certain Standing Orders governing these inspections which used to be printed in the local Preventive Service Manual do not find a place in any of the manuals at present. It was suggested to the Collector that appropriate standing orders may now be incorporated in one of the manuals. The outstanding features of the case are that no sufficient enquiry seems to have been made regarding the solvency of the licensee and that the supervision of the stock by the Bond Inspector must have been inefficient, as, otherwise, it would not have been possible

for the licensee, or for any one else clandestinely to remove such quantities of goods from the warehouse and also to substitute beer in lieu of other warehoused goods. The Collector, however, does not hold any officer even indirectly responsible for the loss involved.

Suggestions for improving the procedure regulating the grant of licenses to private warehouses and the control of these private warehouses by Custom Houses have been made and are now being considered by the Auditor General.*

30. A sum of Rs. 4,618 consisting of Rs. 3,168 received from the Excise Department for disbursement as rewards to Preventive Officers and informers on account of seizures of opium and cocaine and Rs. 1,450 secret service money, which was kept together with other Government money in a safe in the office room occupied by the Superintendent, Preventive Service, was found missing on the morning of the 18th April 1928. The safe which was under single lock was last opened by the Superintendent, Preventive Service on the 12th April 1928. The key was found missing from the key ring of the Superintendent, Preventive Service, who at once reported the matter to the Collector of Customs, and the safe was opened immediately. The theft was reported to the Police who classed the case as "Undetected". The Collector of Customs has ordered that in future all money received on account of rewards or Secret Service Fund should be deposited in the Customs House Treasury safe.

The loss was duly reported to the Central Board of Revenue and the case was closed on receipt of sanction of the Government of India (Finance Department), to the recoupment of the loss by drawing the amounts from the grants under the head Customs for 1928-29.†

SALT.

Loss or risk of loss occasioned by neglect of the financial interests of Government.

31. It was noticed in the course of local audit of the General Stores Account of a certain Salt Source that 24 piston rings worth Rs. 420 and 2 can rod small end bushes worth Rs. 150 were not traceable in the Stores Ledger, although payments for them had been made on the strength of a certificate signed by the Engineer on the firm's bill that the articles had been received by him in good condition and brought into his Stores Accounts. The amount was thereupon recovered from an

* Examiner of Customs Accounts.
† Accountant General, Burma.

outstanding bill of the firm. Subsequent investigations, however, brought to light the receipt of the 2 bushes, though not of the piston rings. The firm, when asked to present a claim for Rs. 150 in respect of the bushes pressed for the full satisfaction of their claim on the ground that the indent had been complied with by them in its entirety. As it would be difficult to resist the firm's claim, in view of the certificate signed by the Engineer, the matter was reported to the head of the Department, whose orders are still awaited.*

32. On the recommendation of the head of a Salt Source a coal-cutting-machine was purchased at a total cost of about Rs. 12,000, with a view to facilitate the excavation of salt from the Mines. The services of a machine expert were also obtained at a cost of about Rs. 900 to instal the machine at the Mine site and to train the Indian assistants there. The expert, on arrival at the Mines, condemned the machine as wholly unsuited for the conditions of working in India. The machine lay unutilised in one of the underground chambers of the Mines for about two years. The matter was brought to the notice of the Central Board of Revenue by the Audit Department and it was suggested that the machine should either be sold forthwith, before the march of progress rendered it wholly obsolete, or that it should be exchanged, in communication with the manufacturers, for another, better adapted to the conditions of operations in India. The Board was also requested to assess the responsibility for the purchase of the machine without adequate investigation. The Government of India, after a full consideration of the case, decided that the machine should be sold for what it would fetch and that its purchase was due to an error of judgment, which error was made *bona fide* in the belief that the use of the machine would be to the public advantage. The sale of the machine is awaited.*

33. A Clere Shovel Excavator and a Salt bagging machine were purchased some years ago to facilitate the work of excavation and bagging at a Salt Source at a total cost of Rs. 16,300. It was, however, found, as the result of a test carried out soon after the purchase, that the use of the machines was not an economical proposition. An attempt to remodel them also came to nothing. The audit officer found the machines ~~were found~~ lying unutilised and exposed to the weather and he thereupon addressed the Central Board of Revenue suggesting their immediate sale before they became wholly obsolete or damaged by rust. The orders of the Board are awaited.*

34. An estimate amounting to Rs. 5,995 was sanctioned by the Government of India for the construction of clerks' quarters in a certain Salt source. It was subsequently decided to abandon the project, but expenditure on labour and materials continued to be incurred, even after this decision, on the ground that immediate stoppage of the work would be detrimental to the interests of the contractors. An indent for R. S. beams was also forwarded by the Head of the Department to the Indian Stores Department practically simultaneously with the issue of the orders

* Audit Officer, Indian Stores Department.

by him not to proceed with the execution of the work. The total expenditure incurred on labour and materials amounted to Rs. 1,500 (material 1,433 and labour 67). The materials were allowed to remain at the site of work for about 3 years without any steps being taken either for their utilisation on other works or for their proper storage in the General Stores; their periodical verification, as required by the rules, was also not arranged for. On the irregularity being pointed out, the materials, with the exception of some unserviceable bricks and stones and 12 beams which have been returned to the General Stores, were sold, the realisation from their sale amounting to Rs. 914. The case has been reported to the head of the Department who has been requested to take steps for the write off of the loss involved by the transaction. His orders are awaited.

OPIUM

Stock-taking of Opium stocks.

35. Stocks of raw and manufactured opium were verified generally by the Factory officers on a percentage basis under the procedure in force during the previous years. The orders of the Government of India are still awaited on the method and agency of stock-taking as well as on the question regarding the powers of the Opium Agent to write-off shortages of opium stocks.

Audit Officer, Indian Stores Department.
Director of Commercial Audit.

CHAPTER IX.—FINANCE DEPARTMENT (OTHER THAN CENTRAL BOARD OF REVENUE)

CURRENCY.

Loss due to theft.

36. Certain thefts of currency notes totalling Rs. 1,385 occurred in the Currency Note Press during the course of the year. Out of this a sum of Rs. 277-8-0, was recovered by sale of the property of the accused in one case, Rs. 105 were made good by the Control Department of the Press and a note of Rs. 5 has not been paid at any Government Treasury till the end of the year 1928-29. The net loss was, therefore, Rs. 997-8-0 which the Government of India have been requested to write-off.

In one case in respect of 105 ten rupee notes, the theft was a continuing one. It was rendered possible by stupidity and insufficient supervision and also by carelessness on the part of the watch and ward. Departmental action has been taken against all persons responsible for the theft. The Chief Supervisor and the Assistant Supervisor were removed from their probationary appointments and given less responsible work. The control Department has been overhauled and reorganised. The Police were able to trace the actual thief and he was convicted and sentenced to rigorous imprisonment and fine.

In another case where a hundred rupee note was stolen, it appeared that there was delay for some days in counting and verifying the notes. The Master of the Press, however, is satisfied that the present system of safe-guard against loss is sufficient and states that improvements are effected wherever possible.*

Frauds and Embezzlements.

37. Chalans for amounts below Rs. 125 paid to a Sub-Treasury need the signature of the Sub-Accountant only (paragraph 12 of Burma Sub-Treasury Manual). The Sub-Treasury Officer of a certain Sub-Treasury sometimes signed undated chalans. After signature by the Sub-Treasury Officer the Sub-Accountant handed over one copy of the chalan to the payer after inserting the date when there was no date, scored out the dates on the other two copies of the chalan if they had been dated before signature and kept them with him; the amounts were not credited in the accounts but temporarily misappropriated. The Sub-Treasury Officer could not remember what chalans he had signed during the day, and no entry in accounts is required to be attested by him at the time the chalans are signed. At a later date the Sub-Accountant dated the duplicate and triplicate chalans with different numbers and entered the amounts in the accounts, as if they had actually been received that day. In this fraud the Sub-Accountant had the assistance of the Potdar and the Assistant Accountant who entered the amounts in the cash

* Accountant General, Bombay.

books. These misappropriations had been going on for some months when a Divisional Forest Officer wrote to the treasury which sends a consolidated receipt for all Forest remittances made to the treasury including all Sub-treasuries, that there was great delay in showing the credits in the treasury accounts, and on inspection by the Deputy Commissioner it was found that forest revenue amounting to Rs. 6,310-8-0 had been misappropriated.

The Sub-Accountant has been tried, convicted and awarded various sentences amounting to 4 years' rigorous imprisonment and a fine of Rs. 3,000 or in default a further 18 months' rigorous imprisonment. Departmental action is being taken against the Potdar and the Assistant Accountant.

The local Government has allowed the Commissioner to postpone the final report to Government till the recovery proceedings are complete.

The Audit Office has suggested to the local Government that it is desirable to have in a sub-treasury a sub-treasurer and a sub-accountant, so that the Government servant receiving money shall not also be responsible for signing chalans, or in the alternative to amend Rule 12 of the Burma Sub-Treasury Manual so as to provide that all chalans irrespective of their amounts should be signed both by the Sub-Accountant and the Sub-Treasury Officer. It has also been pointed out that the Sub-Treasury Officer should not sign any chalan without attesting the entry in the Cash Book.*

33. A certain treasury noticed that the currency chest slips received from a certain Sub-Treasury showed signs of erasures, and warned the Sub-Treasury Officer. In a currency remittance of Rs. 2,25,500 received at the treasury on the 20th March 1929 a shortage of Rs. 8,270 was found, the invoice showing signs of erasure. The currency chest slip for 12th March 1929 which showed a balance of Rs. 2,25,500 also bore signs of erasure, so the Treasury Officer wired to the Sub-Treasury Officer on the 21st March 1929 asking him to state the balance for 12th March 1929; the Sub-Treasury Officer reported the balance as Rs. 2,17,400. The difference, *viz.*, Rs. 8,100 found to have been embezzled after check by the Deputy Commissioner of the Sub-Treasury accounts, together with Rs. 170 apparently extracted from the remittance prior to its despatch, has been lost to Government. The loss is supposed to have been due to the Sub-Treasury Accountant who is ex-officio treasurer altering the accounts (currency chest book and slips) after the Sub-Treasury Officer had passed them correctly. It is also supposed that the Accountant kept up two sets of accounts. It is alleged that the Accountant had access to the treasury keys and the strong room all by himself and that the currency chest book supposed to be locked up in the currency chest was not so kept. The Accountant is being sent up for trial.*

* Accountant General, Burma.

Higher Audit.

39. *Economy in the purchase of sack cloth bags by treasuries for holding coins.*—It was noticed in audit that a certain treasury had purchased 450 sack cloth bags for holding rupees at what was considered to be the abnormally high rate of 8 annas each. The Pay and Accounts Officer, having received the reply of the Treasury Officer, was of opinion that there was some scope for improvement in the control of the supply and indenting for the bags and reported the matter to the Deputy Controller of the Currency, Northern India. The latter came to the conclusion that many Treasury Officers had been paying unnecessarily high rates and he entered into arrangements with a certain firm for the supply of the bags, in quantities of not less than 400 at a time, at Rs. 15-12-0 per hundred large size bags or Rs. 9 per hundred small size bags. Treasuries had been paying as a rule between Rs. 20 and Rs. 30 per hundred large size bags—in some cases even more than Rs. 30 per hundred was being paid although these bags were of inferior quality to the standard arranged for supply through the selected firm. As the total annual requirements of bags for the Northern India Currency circle were estimated at 30,000 bags, the savings which might be anticipated from the new arrangements would be considerable. (R.)*

Superannuation allowances and pensions.

Savings effected at the instance of audit.

40. A treasury shroff on Rs. 25 per mensem was retired on the abolition of his appointment on a compensation pension of Rs. 6-11-0 per mensem from 3rd February 1916. He was, however, reappointed as a shroff on Rs. 20 from the very next day. Though under the ordinary rules relating to the re-employment of such pensioners only so much of his pension as would make his present pay and pension equal to the pay he drew at the time of his retirement was admissible, he was allowed by the Government of India, under the powers vested in them, to draw his entire pension in addition to his pay as a result of a representation made by the pensioner of hard times and the low pay then being drawn. The pensioner was promoted to the scale of Rs. 35 to Rs. 55 from 1st August 1920 and subsequently appointed as a treasurer on the scale of Rs. 80 to Rs. 100 from 1st May 1926. The circumstances under which the continuance of the entire pension was sanctioned having changed, it was brought to the notice of the Government of India that it seemed to be for reconsideration whether the entire pension should not be held in abeyance till his retirement from his present appointment. The Government of India agreed that the pension should be held in abeyance till retirement from his present post. Assuming that the individual continues to be in his present appointment till he attains the age of sixty years as allowed by the rules, the liability saved to Government as a result of this order is about Rs. 765. (S.)†

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* Director of Audit, United Provinces.

† Audit Officer, Experiments, Bangalore.

INTEREST FREE ADVANCES.

Grant of Forest Advances for reasons not in consonance with the canons of financial propriety.

41. Under Article 66 (A) of the Forest Department Code, Conservators of Forests are empowered to sanction an advance to the extent of one month's pay to any non-gazetted officer on the permanent establishment serving under their orders, who can show *sufficient reason* for requiring it. The same power has been delegated to Divisional Forest Officers to the extent of Rs. 50 in each case. [Article 102 (iv) (*a*) of the Burma Supplement to the Forest Department Code]. Under these rules advances were being granted by Conservators and Divisional Forest Officers for a variety of reasons as shewn below, some of which are hardly in keeping with the canons of financial propriety.

The irregularity was brought to the notice of the local Government, who were requested to lay down clearly the conditions and purposes for which such special advances as are contemplated in Article 154, Civil Account Code, Volume I, may be granted. The local Government realized that grants were being made on too liberal a scale, and in a number of cases to members of the office establishment which differs in no obvious respect from the office establishment of other Departments. The Ministry, therefore, was of opinion that the scope of such advances should be limited to cases where the need for it arose out of the peculiar circumstances of service in the Forest Department as distinct from other Departments. Accordingly orders have been issued to all Forest Officers laying down the following examples as the purposes for which advances may be granted, and restricting their grant to members of the Subordinate Forest Service employed elsewhere than at the Headquarters and Depôts, and confining the advances to tour and range clerks only, who are considered as officers to whom such special disabilities attach.

(*a*) To meet expenses in connection with equipment and purchase of provisions before proceeding or while on tour.

(*b*) To meet expenses incurred on account of purchase of paddy in localities where supplies are not readily available.

(*c*) To meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tour.

Reasons for which advances were being granted.

1. To meet medical expenses.
2. To meet expenses on account of impending birth of a child.
3. To meet travelling expenses to appear at the Pleadership examination.
4. To purchase paddy.
5. For illness in the family.
6. For wife's confinement.

~~*Accountant General, Burma.~~

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7. For religious ceremonies;
8. To refund pay overdrawn.
9. To meet expenses in connection with father-in-law's funeral.
10. For repairing house.
11. To meet travelling expenses on return from medical leave to join appointment.
12. To pay off petty debts.
13. To meet educational expenses of children.*

Delay in the submission of an adjustment bill in respect of an advance of travelling allowance taken on transfer.

42. A certain Forest Officer drew an advance of travelling allowance of Rs. 650 on the occasion of his transfer in December 1927, but he failed to submit any travelling allowance bill in adjustment thereof as required under Article 159 (*a*) of the Civil Account Code, Vol. I. Inspite of several reminders to him asking for early adjustment of the long outstanding advance, no action was taken by him and since he was his own disbursing officer, the amount could not be recovered from his subsequent travelling allowance bills or from his pay bills. The matter had, therefore, to be brought to the notice of the Conservator of Forests, Bengal. As the latter also failed to obtain any reply from the officer, the case was then reported to the local Government for their orders. Government thereupon directed the recovery of the sum from his leave salary, since he had been granted leave in the meantime. The amount was accordingly recovered in full in March 1929 and the advance finally adjusted.†

43. A certain Assistant Jailor was granted in June 1928 an advance of Rs. 150 on his transfer from A to B. Shortly afterwards, his transfer to B was cancelled and he was ordered to report at C which is close to A. The travelling allowance bill in adjustment of the advance was not submitted in spite of reminders to the Superintendent of the Jail. The matter was reported to the Inspector General of Prisons, who called for necessary explanations and ordered the immediate submission of the bill and the refund in cash of the advance drawn in excess. The bill was eventually submitted in June 1929, and it was for Rs. 40-10-0 only. There was no incentive to submit the bill in time, as with the submission of the bill, a greater portion of the advance had to be refunded in cash.*

LOANS AND ADVANCES BEARING INTEREST.

Higher Audit.

44. *House-Building Advances.*—Advances for the construction or purchase of houses are granted to Government servants stationed at places where houses are not easily available or where high rents prevail. An

* Accountant Guneral, Burma
† Accountant General, Bengal

investigation was conducted to ascertain if the purpose for which these advances are given is frustrated by Government servants, either by permanently letting the houses on rent or by mortgaging them or by otherwise disposing of them except in order to purchase another house or on their transfer from the station. Confidential enquiry made in respect of 176 Government servants who repaid their advances during 1926-27 and 1927-28 disclosed that one Government servant sold his house in 1924 while he fully repaid his advance only in 1927, that 3 others had let their houses presumably to make a profit, that 11 others had mortgaged their houses, one while the first mortgage to Government stood, that two others did not build a house but refunded the advance, one of them in instalments spread over a year, and that one clerk who took an advance and built a house jointly with a private individual subsequently sold his share for a profit after some litigation with his partner regarding the house. The results of the investigation were reported to the local Government with the suggestion that the head of an office should be requested to enquire into the antecedents of the Government servant to whom he recommends the grant of an advance so that a habitual spendthrift or one already involved is not granted an advance for a house which he is likely to use only as a further means for borrowing or for speculation. The final orders of Government are awaited.*

Loss due to neglect of rules.

45. A house-repair advance of Rs. 690 to his Bailiff was recommended and the application forwarded to the High Court for sanction on the 7th November 1926, by a District and Sessions Judge. On the 9th November 1926, the Bailiff mortgaged the house. In sanctioning the advance in due course the High Court drew the attention of the District and Sessions Judge to the rules of the local Government regarding the grant of house building and house repairing advances, and the District and Sessions Judge was requested to see that the necessary mortgage bond was executed, registered and deposited. The District and Sessions Judge, however, allowed the Bailiff to draw the advance without taking steps to see that the bond was executed, and it was never executed. If the rules had been observed, the fact that the Bailiff had already mortgaged his house would have become apparent, as he was not in a position to produce the title deeds which were deposited with the mortgagee. When recoveries amounting to Rs. 316 had been made it was found that the balance *viz.*, Rs. 374 *plus* interest was irrecoverable as the Bailiff was concerned in certain embezzlements. The house was sold in proceedings for the recovery of the fine imposed in the criminal proceedings, but after payment of the amount due on two mortgages which had been executed on the house, there was practically nothing to be credited to Government. The case is under the consideration of the local Government.†

* Accountant General Central Provinces.
† Accountant General, Burma.

Money drawn in advance of requirements.

46. An officer drew an advance of Rs. 5,000 for the purchase of a motor car on 1st October 1928. In reply to an enquiry on 23rd November 1928 as to the actual date of purchase of the car, the officer replied that the purchase had not yet been effected for want of further information concerning the car and that the car he required would probably have to be imported. He was again addressed on the 14th December 1928 and asked to explain, with reference to a well-known rule, why he drew the advance when it was not required for immediate disbursement, to which he replied that (*a*) he had proceeded to Bombay to purchase a car but did not like the model he saw there and that (*b*) he intended seeing another on the 22nd December 1928 and that if he did not like it, the advance would be refunded. Eventually, the advance together with interest was refunded into the treasury on the 11th January 1929. The case was reported to the local Government concerned who remarked that the officer should have taken care to make himself acquainted with the rules before he drew the advance and that as he had paid interest on the full sum advanced, no further action was necessary.*

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* Accountant General, Central Provinces.

CHAPTER X.—DEPARTMENT OF COMMERCE.

ECCLESIASTICAL.

Double payment of the same claim.

47. The pay bill for the establishment of a chaplain for March 1928 was presented at the treasury and passed for payment by the Treasury Officer on the 2nd April 1928. A duplicate bill was presented and passed by the Treasury Officer on the next day. The bills were paid at the branch of the Imperial Bank of India on the 4th and 5th April 1928 respectively. When the double payment was discovered and pointed out to the Chaplain, he stated that the duplicate bill had been preferred because the original had been mislaid at the Treasury. The Treasury Officer, however, said that the first bill had never been mislaid at the treasury and that it had in the ordinary course been sent after it had been passed for payment to the bank to which it had been made payable. Had the Chaplain before issuing the duplicate ascertained from the Treasury Officer that the payment had not been made on the original bill and had he written the word "duplicate" prominently in red ink on the face of the bill in accordance with instructions, the double payment would not have taken place.

A second irregularity in this connection was a delay of over two months in refunding the amount drawn in excess into the Treasury to the credit of Government. The duplicate bill was paid on the 5th April 1928 and the amount was not refunded into the Treasury until the receipt of a communication from the Accountant General's office on the 8th June 1928.

A third irregularity involved in the case was discovered to be the crediting of money drawn on establishment bills to private banking accounts instead of immediately disbursing it.

The case was reported to the local Government who pointed out to the officer the necessity to adhere strictly to the instructions contained in Article 16 of the Civil Account Code, Vol. I, and pointed out that the practice of passing money drawn for menials through the church or cemetery account with a private bank should be discontinued.*

* Accountant General, Bombay.

CHAPTER XI.—DEPARTMENT OF INDUSTRIES AND LABOUR (PUBLIC WORKS BRANCH).

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

(North-West Frontier Province)

Typical irregularities discovered at inspections.

48. The irregularities, noted below, noticed in the course of accounts inspections made during the year 1927-28, being of common occurrence in the Irrigation Divisions were specially brought to the notice of the local Administration, who, thereupon, issued necessary instructions to all concerned—

(1) Non-compliance with the requirements of rule 2 under paragraph 144 of the Pulbic Works Account Code.

(2) Cheques issued to contractors were made payable to bearer without any written request from them to that effect, in contravention of the orders laid down in Article 26 (*a*) Civil Account Code, Volume I.

(3) Muster Rolls were not kept at site of works.

(4) Labour reports were not submitted daily but after a week or 10 days or with the Muster Rolls.

(5) Certificate regarding the work not being susceptible of measurements were not given in several cases on the Muster Rolls.

(6) Rates were entered in the measurement book by the subordinates in contravention of the orders laid down in paragraph 292 of the Public Works Account Code.

(7) Non-compliance with the orders contained in paragraphs 331 and 337 of the Public Works Department Code.

(8) Orders in Article 132 of the Irrigation Manual of Orders requiring the Sub-Divisional Officer to take personally a considerable proportion of all measurements for all works costing more than Rs. 2,000 were not strictly followed.

(9) Receipts and issues of stores were not recorded strictly in order of occurrence (paragraph 173, Public Works Account Code).

(10) Non-compliance with the requirements of paragraph 160, Public Works Account Code.*

* Accountant General, Punjab.

Rush of expenditure in March.

49.—Statement comparing the number and amount of cheques drawn during March 1929, with the monthly average of cheques drawn during the first 11 months of the year 1928-29 and of cheques drawn during the last five days of March 1929, with those drawn during the same month.

Name of Division.	Monthly average of cheques drawn during the 1st 11 months, 1928-29.		Cheques drawn during March, 1929.		Percentage of cheques drawn during March, 1929 to the monthly average in column 2.		Cheques drawn during last five days of March 1929.		Percentage of cheques drawn during last 5 days to those drawn in March 1929.		Reasons for heavy expenditure in March 1929.
1	2		3		4		5		6		7
	No.	Amount. Rs.	No.	Amount. Rs.	No.	Amount	No.	Amount. Rs.	No.	Amount	
Swabi Division .	30	12,386	114	85,377	380	689·3	58	46,871	51	54·9	The Divisional Officers have explained as follows:— (1) The canal was closed during December 1928, January 1929 and greater part of February 1929. The closure works which could be done during this period were monthly paid for in March 1929. (2) Estimates for some works were sanctioned late. (3) Funds for some works were allotted later.
L. S. Canal Division.	38	18,000	150	1,01,663	395	565	37	36,700	25	36	(1) & (2) the same as above. (3) Certain tenders for purchase of material through Indian Store Department were under consideration for many months and no decision was arrived at in spite of every effort until March 1929.

Name of Division.	Monthly average of cheques drawn during the 1st 11 months, 1928-29.		Cheques drawn during March, 1929.		Percentage of cheques drawn during March 1929 to the monthly average in column 2.		Cheques drawn during last five days of March, 1929.		Percentage of cheques drawn during last 5 days to those drawn in March. 1929.		Reasons for heavy expenditure in March, 1929.
1	2		3		4		5		6		7
	No.	Amount. Rs.	No.	Amount. Rs.	No.	Amount	No.	Amount. Rs.	No.	Amount	
Malakand Division	24	15,278	82	37,788	341·7	247·4	30	17,280	36·6	45·8	(1) Intimation of the additional grants was received at end of February 1929. (2) Certain payments withheld were allowed to be made in March 1929. (3) Payment for stock purchased for Bahram Dheri District were made in March 1929.
Waziristan Survey	8	2,623	41	21,077	501·2	803·5	18	8,164	43·9	38·7	(1) Payment of Rs. 6,568, was made to Commandant North Waziristan Scouts on account of Watch and Ward for the General Kachh Tour made in November 1928 as the bill was presented late. (2) One work was sanctioned in March 1929 and Rs. 5,074 spent as per Chief Engineer's Orders.
Total .	100	48,287	387	2,45,905	387	509·3	143	1,09,015	37	44·3	

The payments made by cheque during March, 1929 were very heavy (about 5 times) as compared with the monthly average of similar payments made during the previous 11 months of the year. Although the audit of the accounts for March has not shown any serious irregularity arising out of the rush, the ratio of March expenditure to that of other months is so high that the matter is mentioned. Further, from the explanation furnished by the Divisional Officers it will be seen that in the Lower Swat Canal Division and the Swabi Division, payments were abnormally delayed (*viz.* those for the work done during December 1928 and January 1929 were not made till March 1929) in contravention of the orders in paragraph 349, Public Works Account Code and Articles 193 and 194, Civil Account Code, Volume I. In some cases the rush is stated to be due to late allotment of funds. Government may be moved to allot funds in time to avoid rush of expenditure towards the end of the year.*

CIVIL WORKS.

Double payment of a bill due to the neglect of the rules.

50. A bill in duplicate for something over Rs. 300 covering the supply of certain materials was received in a certain Public Works Sub-divisional office and payment was made twice over, once in December 1928 and again in January 1929. The Sub-divisional Officer explained that the original and duplicate of the bill had inadvertently got detached and had been entered in two different measurement books by two different persons working under him. It is incorrect to make an entry in the measurement book from the bill as the measurement book should contain merely a record of the actual measurements of materials. If other rules laid down for the Sub-divisional Officer's guidance also had been followed, this double payment could not have taken place. The local Government censured the Sub-divisional Officer for his neglect of the rules and ordered that a note to that effect should be made in his confidential record. A circular was also issued drawing attention to how measurement books should be maintained. The Accountant who should have detected the double payment was merely warned.†

Loss in connection with the rent of residential buildings.

51. The following residential buildings were occupied by civil officers and subordinates, but no intimation of their occupation was given to the Audit Officer, and hence the rent was not realized, when it fell due :—

(*a*) *Circuit and Session Houses, at Abbottabad.*—These were occupied by the civil officers, and were not shown in occupation return on the ground that the officers were paying

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Accountant General, Punjab.

Accountant General, Bombay.

rent at Peshawar, and thus were entitled to free quarters at another station under Military Engineer Services Regulations. But as the officers were governed by the rules, laid down in Fundamental Rules, and as no such provision was made therein, it was challenged in audit with reference to Rules governing the occupation of M. E. S. and P. W. D. Rest Houses in the North-West Frontier Province," and a sum of Rs. 460 was accordingly recovered.

(*b*) *Extra Assistant Commissioner's Court at Haripur.*—The court was used as residential quarters by the Extra Assistant Commissioners on duty, but no information regarding its occupation was sent to audit. The case was at last detected by audit when certain additions and alterations were carried out to these buildings. The matter was referred to the local Government, when a sum of Rs. 121 was recovered from certain individuals and an irrecoverable amount of Rs. 271 was written-off, by the Hon'ble the Chief Commissioner.

(*c*) *Political Tehsildar's quarters.*—This was being occupied by a Political Extra Assistant Commissioner, but was not shown in the occupation return. This was noticed in audit in connection with abatement of concessions enjoyed by Political Department and was challenged, when the sum of Rs. 21 was recovered, upto and for 23rd October 1928, and that due for the previous period was written-off by local Government.

(*d*) *Indian quarters attached to Session House at Abbottabad.*—These buildings were occupied by the staff who were not entitled to quarters free of rent and who used to move to Abbottabad, with the Sessions Judge, but they were not shown as in occupation. This was noticed in audit and a sum of Rs. 96 was recovered.*

Defect in drafting agreement leading to loss.

52. In executing an agreement the Executive Engineer through an oversight did not amend a certain clause of the agreement to accord with paragraph 34 (*c*) of Military Engineer Services Account Code (old). The contractor's abatement was, therefore, deducted from the net amount of the bill, *i.e.*, after deducting the value of stock issued to him instead of from the gross amount of the bill as contemplated in paragraph 34 (*e*) of the Code.. This involved a loss of Rs. 654 to the State. The case was reported to the Secretary to the Hon'ble the Chief Commissioner, P. W. D., North-West Frontier Province, Peshawar, who issued instructions to the officer concerned to avoid such errors in future.*

* Dy. C. M. A. (Works), North West Frontier Province, Peshawar.

Misappropriation of Government money.

53. The total sum of Rs. 549 in a temporary advance cash account submitted in October 1926 was charged twice in the Cash Book of a non-Public Works Officer acting as a Public Works Disburser. At first the vouchers in support of the charge were separated from the Cash Account and entered in the Cash Book and again the Cash Account without supporting vouchers was separately incorporated therein. This double charge covered misappropriation of Government money to the extent Rs. 549.

At the close of March 1927 the cash book of the same Officer showed an outstanding balance of Rs. 1,424, against subordinates instead of Rs. 749 which was really advanced to them and acknowledged by them. The balance of Rs. 675 was also misappropriated. The total amount misappropriated by the Cashier in these two ways amounted to Rs. 1,224. Part of this amount, *viz.*, Rs. 49 was credited in February, 1928.

The Government of Bengal held that the Cashier (who died in the meanwhile) was entirely responsible for the loss of Government money and ordered the forfeiture of his security deposit amounting to Rs. 1,000 in 3½ per cent. G. P. Notes, the balance being written-off.* *

Rush of Expenditure in March 1929.

54. The total amount of cheques drawn by the Public Works Disbursing Officers during the year 1928-29 was Rs. 9,66,352, of which cheques amounting to Rs. 1,71,499 were drawn in March 1929. Payments amounting to Rs. 19,881 for work done in March 1929 which should ordinarily have been made in April 1929, were made in March 1929.*

DELHI CAPITAL OUTLAY.

Entering into contracts without calling for tenders.

55. A piece-work agreement for fixing stone-work in a big building was given to a certain contractor in February 1925, without inviting competitive tenders, although the approximate value of the work then given out was Rs. 40,000. 5 supplementary work orders aggregating about Rs. 64,000 were given subsequently to the same contractor for the same work between April 1925 and February 1929. The total amount paid to the contractor on account of these work-orders came to Rs. 1,01,111 and this large work was given out without any attempt to invite competitive tenders.

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* Accountant General, Bengal.

In reply to an audit enquiry in the case of one of the supplementary contracts, it was explained by the Superintending Engineer that no tenders were called for, as some of the items of work were contingent on the work already under execution by the contractor.

In reply to a further enquiry by audit as to the failure on the part of the Divisional and Controlling Officers to estimate beforehand the total value of work likely to be done, the Departmental Accounts Officer stated that a complete agreement based on tenders could not be drawn up for want of details of work and drawings from the Architect. It is not clear why no tenders were invited for the items of work, as soon as details and drawings of the several portions of the work were received from the Architect. The matter is still under reference with the Departmental Accounts Officer **(S)**.

Ordering work without settling rates.

56. In the course of audit it was noticed in a Public Works Division that work, costing about Rs. 27,000, of lime plaster to domes, vaults and circular walls of a large building, which represents a major portion of the whole work of this kind, was executed by a contractor although the rates had not been previously settled with him. The rates were settled when only a small portion of the whole work (nearly 1/4th) remained to be done. In the meantime the contractor was paid at the same rate as was fixed for "Plaster on Walls". A sum of Rs. 17,000 was thus paid before settling the rates and Rs. 10,000 thereafter. The Superintending Engineer stated that the contractor held out for several months for exorbitant rates, and meanwhile the work had to go on, and the Departmental Accounts Officer explained that owing to the peculiar nature of the work, the rates could not be settled pending verification, by analysis, of the labour and materials actually involved in its execution. He added that, in the case of important buildings, cases like this could not be avoided, as there were hundreds of items that could neither be anticipated at the time of preparing the estimate nor at the time of executing the general agreement, and that if the rate for each item was first to be settled, or a different contractor employed on every such item, the result would have been confusion and endless delay. This procedure is however opposed to the recognised principle which requires that no contractor should be allowed to begin any work in the absence of at least an *ad interim* agreement regarding rates.

The same defect was noticed in a few other cases involving smaller amounts, *i.e.*, from Rs. 1,100 to Rs. 7,700 **(S)**.

Loss of cash in an Administrative Office.

57. On the 12th February 1929, the Departmental Accounts Officer, Delhi Public Works Department, reported that the Cashier of the Central Office (Chief Engineer's) had lost a sum of Rs. 3,907, out of the amount drawn on account of pay and allowances of the office staff for January 1929, and that an equivalent sum had been drawn from the Government treasury for payment to the staff.

Two *ad interim* reports were sent by the Departmental Accounts Officer on the 16th February 1929 and on the 3rd May 1929, showing the results of his check of accounts records maintained in the Chief Engineer's office from April 1927 to February 1929. The Departmental Accounts Officer on 3rd May 1929 intimated that the exact nature and circumstances of the loss, which had been called for from the Chief Engineer, had not yet been intimated and that the result of the latter officer's investigation into the case would be communicated as soon as it was received. These particulars have not so far (July 17th) been furnished.

The excessive delay in furnishing the report required under the rules has been brought to the notice of the Officer on Special Duty, Finance Department.

In the course of his examination of the accounts, the Departmental Accounts Officer found, in addition to a number of other less serious irregularities :—

(i) that cash accounts had not been written up for several months;

(ii) that the work of the Cashier had not been reviewed by the Disbursing Officer; and

(iii) that the certificates of count recorded by the Disbursing Officers were not correct.

Orders of the Chief Engineer on the Accounts Officer's reports are still awaited. It has not yet been made known either to the Accounts Officer or to Audit whether there is any possibility of effecting a recovery, or whether the matter has been reported to the Police for enquiry **(P)**.

Loss, or risk of loss, occasioned by neglect of the financial interests of Government.

58. The rules of the Central Government require that rent in respect of public buildings occupied by private persons should be recovered in advance. Disregard of this rule in the Delhi Public Works Department has resulted, or is likely to result, in loss to the State. A few typical cases are given below :—

(*a*) An unorthodox Clerks' chummery in New Delhi was leased to a certain vendor for six months during the winter season of 1926-27 at a rental of Rs. 1,100. The lessee was to pay in addition the cost of electric current and water consumed according to meter readings. The rent was payable in advance, on the first of each month, in 5 equal instalments of Rs. 220 each, and the charges for electric current and water were payable monthly. The agreement stipulated that if the tenant failed to pay the rent in the manner referred to above, he would be served with a registered notice demanding payment of rent within 24 hours of the receipt of the notice, and, if he failed to pay the rent

due or to vacate the premises within the specified time, it would be lawful for Government, or the authorised officer on this behalf, to take the necessary legal steps to recover the rent due, or to secure the vacation of the premises, or both, as the case may be.

The lessee paid the first two instalments of rent as they fell due, but made no further payments of any description. The formal agreement was signed by the lessee on 4th March 1927, *i.e.*, towards the close of the season, and the earliest notice demanding payment of the outstanding instalments was sent to him on the same day, *i.e.*, three months after he first failed to pay the monthly instalment due on 1st December 1927. Legal proceedings were about to be instituted against him when he was adjudged insolvent. A sum of Rs. 92 only could be realised as dividend from the Insolvency Court and the balance of Rs. 1,225, including the cost of water and electric current which became irrecoverable from him, was written off by Government.

The Chief Engineer reported that as the lessee was housing a number of Government officials, it was not possible to disconnect the electric and water supply during the period of tenancy, nor was it possible within the short time available to secure his eviction from the building through the usual legal channels, and that in order to minimise the risk of similar loss in future it had been decided to insist on well-known sureties thereafter.

(*b*) Sums of Rs. 1,796 and Rs. 451 are outstanding against two *gowalas* on account of rent of certain stalls allotted to them in Block No. 112, for the periods from May 1927 to February 1929 and November 1927 to September 1928 respectively. It is reported that no agreements were signed by them before occupying the stalls and that inspite of several reminders, both verbally and in writing, asking them to vacate the premises and to pay up the arrears of rent due, one of the *gowalas* had not vacated the Stalls upto May 1929.

It is not clear whether legal proceedings have yet been instituted against these defaulters, or why legal steps were not taken much earlier to recover the sums due or to get the stalls vacated in order to prevent further accumulation of rent.

A few other cases were also noticed in which private persons occupying Government buildings had not paid the rent, etc., due, and legal proceedings had eventually to be instituted against them **(P)**.

CHAPTER XII.—DEPARTMENT OF INDUSTRIES AND LABOUR (OTHER THAN PUBLIC WORKS BRANCH).

INDIAN STORES DEPARTMENT.

Non-recovery of travelling allowances incurred in the inspection of materials in outside areas.

59. It was observed, in the course of inspection of an Inspection Circle, that travelling expenses incurred in the inspection of outside areas, were not recovered in addition to inspection fees, as required by Note 1, Part 1 of the Schedule of charges sanctioned by the Government of India. On the omission being pointed out, necessary instructions for the recovery of travelling expenses actually incurred were issued by the Chief Controller who also ordered that all outstanding orders should be examined carefully and the officers concerned should be apprised of their liability to pay travelling expenses in addition to inspection fees.*

Recording of incorrect certificates.

60. Payments for 90 per cent. of the value of stores purchased by the Indan Stores Department used to be made on the authority of a certificate signed by the Inspecting Officer "that the stores have been inspected, passed and despatched" as per Railway Receipt, the number and date of which were quoted on the obverse of the bills. It was observed during the course of inspection of an Inspection Circle that the Inspecting officers did not satisfy themselves as to the actual despatch of the goods and that the certificates furnished by them did not, therefore correctly represent the facts. It was considered that the procedure in vogue was fraught with serious risk, inasmuch as, in the event of non-despatch of stores by any firm, it would be difficult for Government to enforce a claim for damages in the face of the certificate signed by one of their officers. It was, however, at the same time realised that, without setting up a large supervising establishment, the cost of which would be prohibitive, it would be impossible for the Department to assure itself that the stores stated to have been despatched by the suppliers had been actually sent. After a careful consideration of the several alternatives proposed with a view to remedy the existing defect, it was decided that the only practical solution was to place the entire responsibility for the despatch of goods, after they had been passed by the Inspectorate, on the contractors, who should be required to furnish a certificate of actual despatch on the bills presented by them. It has been decided to modify the existing certificate in conformity with the above suggestion, with the concurrence of the Government of India.*

Loss due to passing of stores not strictly in accordance with specification.

61. On receipt of an indent for 3,000 sq. ft. of wire gauze 22 G, a Purchasing Officer of the Indian Stores Department placed an order to

*Audit Officer, Indian Stores Department.

the same specification with a Bombay firm. The firm tendered for inspection gauze of 23/24 gauge and this was passed by the Inspecting officer under a reasonable belief that the substitute would meet the requirements of the indentor, the difference between the two varieties of the material being very slight. The substitute was, however, rejected by the Military officer and returned to the contractor 'freight to pay'. The material having suffered damage during transit owing to defective packing, the contractor preferred a claim for the freight and the incidental expenses incurred by him and for deterioration in value of the material. The contractor's claim was sanctioned by the Government of India on the recommendation of the Chief Controller, who, with a view to obviate similar misunderstandings in future, issued clear instructions to all Inspecting officers that in future when firms were unable to comply strictly with the prescribed specification, substitutes should not be accepted without the concurrence of the Indenting officer.*

STATIONERY AND PRINTING.

Disregard of financial interests of Government in the sale of articles by private negotiation.

62. In a certain Government of India Press, six Linotype machines were purchased in 1908 at an approximate cost of Rs. 74,750, and were in use since then. In March 1925 the Controller of Printing sold these machines with all accessories for Rs. 8,025 only to Messrs. Linotype and Machinery Ltd., Calcutta, by private negotiation. The book value of the six machines was refixed at Rs. 45,000 in April 1921, and stood at Rs. 37,376 at the time of sale, and including Rs. 20,026 for the accessories, the total book value was Rs. 57,402. The old machines appeared to have been in perfect working order at the time of sale and there were no papers to indicate that they were unserviceable or that it was necessary to sell them. Even if it was necessary to sell them, they should have been sold in public auction, because the price realised by private sale, *viz.*, Rs. 8,025 was far below the book value, *viz.*, Rs. 57,402. It may be mentioned in this connection that as there was a great demand for machines in the Calcutta market, all old machines which were sold between January 1925 and February 1926 frequently realised a higher value than the book value as indicated below :—

Date of sale.	Name of article.	Sale price.	Book value.
		Rs.	Rs.
26th January 1925	Guillotine Cutting Machine.	1,300	1,499
26th January 1925	Routing Machine	505	166
2nd June 1924	8 H. P. Engine.	650	665
14th September 1925	Platform weighing Machine.	90	92
"	Lead Casting Machine.	460	343
2nd February 1926	Galley Proof Press.	140	31

* Audit Officer, Indian Stores Department.

and it has to be presumed that if the six Lino machines had also been sold in public auction, they would have realised at least the book value, if not more. The action of the Controller in negotiating for a private sale with the firm which deals with these machines in India and for a nominal price, was highly irregular and involved a loss to the public revenues. It has also to be stated in this connection that the Controller wanted to replace the old machines by new ones and placed an order for six new machines with the same firm. The firm got the machines out from England and charged Rs. 87,673 for them. The local purchase of the new machines was objected to by the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta, and was sanctioned by the Government of India in due course. In passing orders on this case, the Government of India stated that the Linotype machines were sold as they were inefficient and entirely out of date, and that the machines and spare parts were apparently sold by the then Controller of Printing and Stationery to the Linotype and Machinery Co., Ltd., instead of by public auction, because he was of opinion that it would be possible to obtain new machines from the firm at cheaper rates and that the machines would not fetch a higher price if sold by auction.

It cannot be said that these machines were out of date because machines of the same type which were purchased by the Government Central Press, Bombay, in 1916 are still working satisfactorily and have not been condemned as out of date by the latter Press. As regards the Controller's expectation to get new machines from the same firm at cheaper rates, this does not appear to have been realised because six machines purchased during the war in 1916 through the Director General of Stores, India Office, London, by the Government Central Press, Bombay cost only Rs. 74,086 including motors, while the cost paid by the Controller for six machines purchased in 1925 (long after the war) was Rs. 87,673. While other machines required for ordinary purposes realised in the Calcutta market almost the full book value, it could not be asserted that these machines which are not ordinarily available for sale in the market could not have realised better prices. If new machines were required to supplement the existing stock, it was open to the Controller to have obtained them through the High Commissioner in London, instead of negotiating for their purchase in India under such unfavourable conditions.*

* Examiner, Government Press Accounts.

CHAPTER XIII.—MISCELLANEOUS.

Overdrawal from the General Provident Fund.

63. A certain Forest Officer withdrew from the General Provident Fund under paragraph 314 of the Bengal Audit Manual a sum of Rs. 509 in April 1928 and Rs. 600 in June 1928 for payment of insurance premia, certifying in each case that the amount he drew did not exceed the amount at his credit in the Fund. It was, however, observed in course of audit that there was a balance of Rs. 118 only at his credit in the Fund in April 1928 and a *minus* balance of Rs. 307 in June 1928. The total amount of overdrawal from the Fund was Rs. 907 up to June 1928. The matter was duly reported to the Conservator of Forests in September 1928 and the officer was also asked to explain the circumstances in which the overdrawal was made. As, however, the latter failed to refund the amount overdrawn within a reasonable time inspite of specific instructions from the Conservator of Forests and repeated reminders from the Audit Office, the case had to be reported to the local Government in December 1928. Thereupon the officer refunded a sum of Rs. 304 in March 1929 and the balance in May 1929.*

* Accountant General, Bengal.

CHAPTER XIV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

EXECUTIVE REPORT FOR 1925-26.

64. (1) *Page 64, Paragraph 91.*—The procedure still continues and final orders regarding the future control of Aden have not yet been received. However, quarterly statements showing the allocation of Aden expenditure between the Imperial Government and the Government of India under the head "29—Political" are being furnished to the India Office, through the Government of Bombay and the Government of India.

EXECUTIVE REPORT FOR 1926-27.

(2) *Page 10, paragraph 19.*—The loss of Rs. 2,524 up to 31st July 1927 has not yet been adjusted.

(3) *Pages 66-67, paragraph 85, Second Sub-paragraph.*—It has been decided by the Auditor General that the effect of the measures taken by the Chief Controller of Stores should be watched and a report submitted after a year.

EXECUTIVE REPORT FOR 1927-28.

(4) *Page 6, paragraph 1.*—The question is under the consideration of the head of the Administration and it is reported that the Government of India will be addressed shortly in the matter.

(5) *Page 8, paragraph 3.*—The orders of the Government of India are still awaited.

(6) *Page 12, paragraph 3.*—The Government of India hope to issue orders in the course of the current year.

(7) *Page 13, paragraph 6.*—The orders of the Government of India are still awaited.

(8) *Page 18 paragraph 16.*—Orders of Government have not yet been received on the cases reported therein.

(9) *Page 25, paragraph 6.*—The head of the Department does not consider it desirable to abolish the little workshop. The question whether the men employed in the workshop have really a full day's work during the slack season and whether it is possible to transfer a certain amount of work from the General Workshop to keep them fully employed is, however, engaging the attention of the departmental authorities.

(10) *Page 27, paragraph 12.*—The matter is still under the consideration of the Administrative Department concerned.

(11) *Page 29, paragraph 17 (b).*—See paragraph 35.

(12) *Page 34, paragraph 4 (iii).*—The local Government held that the Sub-Treasury Officer committed several infringements of the fundamental provisions of treasury administration any of which was enough to condemn him as unfit to be entrusted with Government money and accordingly ordered that he be removed from the service of Government. The Sub-Accountant is still on trial.

(13) *Page 36, paragraph 8.*—The question whether the money was actually paid to the pensioner by the treasury clerk is still under reference with the Treasury Officer.

(14) *Page 36, paragraph 9 (i).*—The case is still under the consideration of the local Government.

(15) *Page 37, paragraph 9 (ii).*—The High Court has since submitted its final report on the case to the local Government which have not yet passed orders.

(16) *Page 37, paragraph 9 (iii).*—The Head Clerk was convicted and sentenced to undergo 6 months' rigorous imprisonment and also to pay a fine of Rs. 1,000 or in default 3 months' further rigorous imprisonment. The final report on the case has been received and the case is under the consideration of the local Government.

(17) *Page 37, paragraph 9 (iv).*—The Financial Commissioner, (Transferred Subjects) has submitted the case for the orders of the local Government.

(18) *Page 39, paragraph 13.*—Copies of the lease and the mortgage bond were received from the Government of India, Finance Department, in July 1929. They have been scrutinised in audit and are under further reference in regard to some of the terms in the mortgage bond.

(19) *Page 41, paragraph 15.*—The case of the Government servant who took an advance in June 1923, but did not build the house by the 6th December 1927 is still under correspondence with the head of the office.

(20) *Page 47, paragraph 1.*—It is understood from the Departmental Accounts Officer that the matter has been referred to the Government of India and their final orders are awaited.

(21) *Pages 54-55, paragraph 12.*—The Government of India, Home Department, issued orders in November 1928, that the private consumers should in future pay full commercial rates for the electricity used by them. The full commercial rate is being fixed by the Chief Commissioner.

(22) *Pages 57-58, paragraph 18.*—(i) The Chief Commissioner has agreed to address the Government of India in the matter of inclusion of convict labour charges, etc., in the capital cost of Port Blair buildings. The work has not, however, been undertaken for want of additional clerical help. This point is still under correspondence.

(ii) The stock accounts are still being overhauled.

A qualified Divisional Accountant has been posted in Port Blair (May 1929) and further clerical help is being arranged for by the Chief Commissioner. It is expected that things will be set right by the end of the current year (1929-30).

(23) *Page 74, paragraph 13.*—The matter is still under correspondence.

(24) *Page 80, paragraph 21.*—The case was reported to the Government of India whose orders are still awaited.

CHAPTER XV.—STATISTICS AND ANALYSIS OF OBJECTIONS.

A.—Explanatory Remarks.

65. This chapter deals with all audit objections, other than those relating to appropriation audit, to which money values are assigned. It has been decided not to present collective statistics, etc., in connection with objections raised as the result of appropriation audit for the benefit of the Executive Government as the information furnished in the foot-notes to the appropriation accounts should ordinarily suffice and as further information, if required, may be separately supplied to the authorities concerned. The clearance of the other classes of objections to which money values are not assigned is closely watched in the audit office although the statistics relating to the same are not included in this chapter.

66. A distinction has been made between objections relating to the Public Works Department and those relating to other departments. As all personal claims by Government servants and some contingent expenditure in the Public Works Department are drawn by bills on treasuries and are audited as non-Public Works transactions they are included in the statistics relating to "other departments".

67. In accordance with the recent decision of the Auditor General that the statistics of objection should include all objections raised to all expenditure incurred by Provincial officers and audited in the Province irrespective of the authority by which the funds were provided, objections relating to the expenditure incurred on behalf of the Military Engineer Services and the Indian Posts and Telegraphs Department by all the Public Works Departments (including the Delhi Public Works Department), under the audit control of the Accountant General, Central Revenues, have been included in this report, while those relating to the expenditure incurred by the Military Engineer Services on behalf of the Civil Department have been excluded from it. The statistics of objections relating to Central expenditure incurred by provincial officers under the agency control of provincial Governments and audited by the local Accountants General, hitherto exhibited in the report separately under "Agency Transactions" have also been omitted from this report. The percentages exhibited in this chapter showing comparisons with those of the preceding year do not, therefore, depict a true picture from which an inference regarding the progressive improvement or deterioration of regularity of expenditure can be drawn.

68. Throughout this chapter any figure with the sign "Rs." before it represents the actual number of rupees. Otherwise, the amount shown represents thousands of rupees; thus 10,64 reads as ten lakhs and sixty-four thousands of rupees.

B.—Works Transactions of the Public Works Department.

69. The following table indicates separately the percentage of total objections under direct transactions to the total expenditure incurred during 1928-29 on Irrigation and Civil Works :—

	Civil Works.	Irrigation.
(1) Total expenditure relating to the year under review	1,57,22	7,66
(2) Total amount of objection	36,26	1,24
(3) Amounts of objections common to more than one head of objections	7	41
(4) Percentage of total objections (2) above to total expenditure (1) above	23·06	16·19
(5) Percentage of net objections (2) above *minus* (3) above to total expenditure (1) above	23·02	10·84
(6) Percentage of the preceding year similar to (4) above	23·04	5·63
(7) Percentage of the preceding year similar to (5) above	22·05	3·24

Note.—The percentages under civil works do not call for any special comments.

Under Irrigation Works an increase in percentages occurred in the North-West Frontier Province (17·46 and 11·69 during the year under report as against 6·77 and 3·57 during the preceding year against columns 4 and 5). The Accountant General, Punjab who is the Audit officer concerned has offered the following remarks :

"The increases in the percentages as compared with the last year are mainly due to the fact that a sum of Rs. 33,121 was placed under objection for want of sanctioned Estimate as compared with the sum of Rs. 2,052 only placed under objection under the same head during the preceding year. The major portion of this amount (*viz.*, Rs. 21,962) represents the amount held under objection in the Swabi Division for abnormal delay in sanctioning the annual maintenance and repair estimates. The following unusual excesses over estimates have also contributed to the increase in question :—

(i) Constructing Guide Bund, Dera Ismail Khan, Rs. 22,057.

(ii) Annual Maintenance and Repair, Lower Swat Canal, Narain Sub-Division, Rs. 6,236.

(Both Special and Ordinary).

70. The objections under direct transactions outstanding on the 31st July 1929 are given in the following statements with explanations for old outstandings :—

(a) *Civil Works.*

Class of objections.	Number and amounts of objections outstanding on 31st July 1929.					
	Preceding years' objections.			Objections of the year under review.		
	1925-26 and preceding years.	1926-27.	1927-28.	Raised up to 31st March 1929.	Raised after 31st March 1929.	Total.	Grand Total.
I.—Want of Estimates—							
Nos. of items	11	14	29	7	36	61
Amounts	2,35	40	61	4	65	3,40

Class of objections.	Number and amounts of objections outstanding on 31st July 1929.						
	Preceding years' objections.			Objections of the year under review.			
	1925-26 and preceding years.	1926-27	1927-28.	Raised up to 31st March 1929.	Raised after 31st March 1929.	Total.	Grand Total.
II.—Excess over Estimates—							
(a) Covered by Administrative approval—							
Nos. of items . .	14	17	77	119	24	143	251
Amounts . . .	13	32	9,89	5,60	27	5,87	16,21
(b) Not covered by Administrative approval—							
Nos. of items . .	..	..	..	..	..	..	..
Amounts . . .	..	..	..	..	..	..	..
III.—Miscellaneous Irregularities—							
Nos. of items . .	6	9	37	109	9	118	170
Amounts . . .	13	5	1,54	2,98	6	3,04	4,76
Total—							
Nos. of items . .	20	37	128	257	40	297	482
Amounts . . .	26	2,72	11,83	9,19	37	9.56	24,37
Total on the 31st July of the preceding year—							
Nos. of items . .	67	156	570	..	..	..	793
Amounts . . .	1,69	4,79	23,93	..	..	..	30,41
Increase (*plus*) or decrease (*minus*)—							
Nos. of items . .	—47	—119	—442	+257	+40	+297	—311
Amounts . . .	—1,43	—2,07	—12,10	+9,19	+37	+9,56	—6,04

Explanations—

1925-26 and preceding year.—Out of 20 items of 26, one item of 13 represents outlay without contribution on the consulate buildings at Ahwaz, the clearance of which is pending receipt of the orders of the Government of India to the write-off of the amount by debit to Central Revenues, 18 items of 13 (6 of 1 for 1924-25 and 12 of 12 for 1925-26) relate to the Delhi Public Works Department for which no explanation has been furnished by the Accounts officer concerned and one petty item relating to the Simla Imperial Circle is still under settlement.

1926-27.—Out of 37 items of 2,72, four items of 2,22 relating to Vizagapatam Harbour Construction are under regularisation through the revised estimate which is under preparation, 4 items of 16 relating to Bombay on account of the construction of wireless buildings at Bushire are under correspondence with the Government of India, and 29 items of 34 relate to the Delhi Public Works Department for which no explanation has been furnished by the Accounts officer concerned.

1927-28.— Out of 128 items of 11,83, one item of 86 relating to Bombay mainly on account of expenditure on Military Works, Western Command, is pending receipt of the orders of the Government of India fixing the apportionment of the expenditure between the Indo-European Telegraph Department and the Political Department, 3 items of 40 relating to Vizagapatam Harbour Construction are being regularised in the project estimate under revision, 2 items of 63 pertaining to the Simla Imperial Circle represent refund of rent to Military Officers due to revision of rent under Fundamental Rule 45-A, for which the issue of administrative orders by the Governor General in Council extending the concession of the above rule to Military Officers is awaited, 114 items of 9,88 relating to the Delhi Public Works Department for which no explanation has been furnished by the Accounts Officer and the remaining 8 items of 6 relate to Port Blair and are under settlement.

(b) *Irrigation Works.*

Class of objections,	Number and amounts of objections outstanding on 31st July 1929.						
	Preceding years' objections.			Objections of the year under review.			Grand Total.
	1925-26.	1926-27.	1927-28.	Raised up to 31st March 1929.	Raised after 31st March 1929.	Total.	
I.—Want of Estimates—							
Nos. of items	..	..	..	1	2	3	3
Amounts	..	..	..	7	*	7	7
II.—Excess over Estimates—							
(*a*) Covered by Administrative approval—							
Nos. of items	..	2	2	3	6	9	13
Amounts	..	17	1	28	2	30	48
(*b*) Not covered by Administrative approval—							
Nos. of items	..	..	..	..	..	..	..
Amounts	..	..	..	..	..	..	..
III.—Miscellaneous Irregularities—							
Nos. of items	..	..	..	13	..	13	13
Amounts	..	..	..	3	..	3	3
Total—							
Nos. of items	..	2	2	17	8	25	29
Amounts	..	17	1	38	2	40	58
Total on the 31st July of the preceding year—							
Nos. of items	1	7	22	..	..	..	30
Amounts	*	20	7	..	..	..	27
Increase (*plus*) or decrease (*minus*)							
Nos. of items	—1	—5	—20	+17	+8	+25	—1
Amounts	*	—3	—6	+38	+2	+40	+31

* Represents amount below Rs. 500.

The increase in the amount of objections during the year under review is explained by the Accountant General, Punjab, as mainly due to :-

(*a*) Excess over estimates for the following works :—

(i) Constructing Guide Bund, Dera Ismail Khan, Rs. 22,057.

(ii) Annual Maintenance and Repair, Lower Swat Canal, Narain Sub-Division, Rs. 6,236.

(Both Special and Ordinary).

(*b*) For want of estimate for constructing power house and Spill Weir R. D. 46400 Disty. No. 9 Lower Swat River Canal, Rs. 6,888.

71. The subjoined tables exhibit collective percentages for the whole of India of works started without sanctioned estimates to the total number of works started during the year separately under "Original Works", "Special Repairs" and "Ordinary Repairs". The corresponding figures for the previous year are given side by side for the purposes of comparison. The percentages have in most cases been calculated by taking only a few out of the total number of divisions in each province or area.

(a) *Civil Works.*

NOTE.—The percentages have been calculated on Central Civil Works including Delhi New Capital Works and Vizagapatam Harbour Construction Works, and Posts and Telegraphs Works and Military Works executed by the Public Works Departments under the Audit Control of the Accountant General, Central Revenues, but excluding Archæological Works and Works in connection with "29-A—Watch and Ward".

Original Works.		Special Repairs.		Ordinary Repairs.	
1928-29.	1927-28.	1928-29.	1927-28.	1928-29.	1927-28.
6·58	7·46	2·58	1·60	11·25	9·95

The percentages relating to individual provinces or areas which seem to require notice are detailed below :—

Area.	Particulars of Works.	Percentages of 1928-29.	Percentages of 1927-28.	Remarks.
Delhi Public Works Department.	Special Repairs .	12·5	4·8	Out of, 8 Special Repair and 74 Ordinary Repair works, 1 and 18 respectively were started without sanctioned estimates.
	Ordinary Repairs.	24·3	44·0	
Port Blair Division	Special Repairs .	45·45	13·78	Out of 11 Special Repair and 29 Ordinary Repair Works, 5 and 4 respectively were started without sanctioned estimates.
	Ordinary Repairs .	13·79	48·00	
Hyderabad Division.	Ordinary Repairs .	25·96	19·04	Due to late sanction of estimates for 27 works out of 104 works started during the year.

(b) *Irrigation Works.*

Original Works.		Special Repairs.		Ordinary Repairs.	
1928-29.	1927-28.	1928-29.	1927-28.	1928-29.	1927-28.
1·78	1·85	3·84	*Nil.*	*Nil.*	1·21

Explanation—

This statement includes figures relating to Irrigation Works in Ajmer and the North-West Frontier Province. In the former no works were started without sanctioned estimates during the year, but in the case of the latter province 1 and 2 out of 25 and 10 works were started without sanctioned estimates in connection with "Original Works" and "Special Repairs" respectively.

C.—OTHER TRANSACTIONS.

72. In respect of direct transactions other than those relating to works transactions of the Public Works Department, the gross amount of objections raised during the year 1928-29, the net expenditure under objection representing substantial deviation from rules, the amount of expenditure audited and the percentage which the net objections bear to the total expenditure, were as shown below :—

(1) Total expenditure placed under objection relating to the year under review, as recorded in the objection book proper	1,36,94
(2) *Deduct*— Amount relating to debt heads including suspense	93,48
(3) Net expenditure placed under objection which represents substantial deviation from rules	43,46
(4) Total expenditure relating to the year	

No. 1.

Page 52, paragraph 72.

Put asterisks against the amounts of items (1), (2), (3) and (4) and add the following footnote :—

*The figures against items (1), (2), (3) and (4) include 14, 10, 4 and 21,75 respectively on account of Agency Transactions dealt with by the Audit Officer, Survey and Miscellaneous.

			...mutable to smaller amount of objections in the audit of Account Current transactions and partly to prompt adjustment of bills relating to Customs duty, which contributed to a major portion of the amount under objection in the previous year.
North-West Frontier Province	2·41	1·08	The large variation in the percentage is due to the fact that according to the revised form the amount placed under objection for want of detailed contingent bills has not been deducted from the total expenditure placed under objection during the year as was done in the preceding year.

73. The objections under direct transactions outstanding on the 31st July 1929, are given in the following statement with explanations for old outstandings :—

Analysis by classes.	Number and amounts of objections outstanding on 31st July 1929.						
	Preceding years' objections.			Objections of year under review.			
	1925-26 and preceding years.	1926-27.	1927-28.	Raised up to 31st March 1929.	Raised after 31st March 1929.	Total.	Grand Total.
I.—Suspense—							
(a) Debits—							
Nos. of items	19	..	..	4	3	7	26
Amounts	75	..	..	2	1	3	78
(b) Credits—							
Nos. of items	2	..	..	24	7	31	33
Amounts	3	..	..	48	6	54	57
II.—Items awaiting clearance—							
(a) For want of detailed contingent bills—							
Nos. of items	..	..	1	83	18	101	1,02
Amounts	..	..	*	36	7	43	43
(b) Other reasons—							
Nos. of items	..	2	43	703 (y)	310	1,013 (y)	1,058 (y)
Amounts	..	*	48	2,61	1,31	3,92	4,40
III.—Service payments for recovery—							
Nos. of items	1	2	4	173	38	211	218
Amounts	*	*	*	20	1	21	21
Total—				(y)		(y)	(y)
Nos. of items	22	4	48	987	376	1,363	1,437
Amounts	78	*	48	3,67	1,46	5,13	6,39
Total on 31st July of preceding year—							
Nos. of items	(x) 51	82	1,865	..	..	..	1,998
Amounts	(x) 92	85	6,29	..	..	..	8,06
Increase (*plus*) or decrease (*minus*)—							
Nos. of items	No. 2.						

Page 53, paragraph 73.

(Put (y) against items for 703, 1013, 1058, 987, 1363 and 1437 of the tabular statement and insert the following note at foot of the page :—

(y) The figures include one petty item of Rs. 100 on account of Agency Transactions dealt with by the Audit Officer, Survey and Miscellaneous.

Explanations—

1925-26 and preceding years.—Out of 22 items of 78, 20 items, *viz.*, 3 items of 55 for 1922-23, 12 items of 18 for 1923-24, 2 items of 2 for 1924-25, and 3 items of 1 for 1925-26 hitherto shown under "Agency Transactions" have been placed this year under "Direct Transactions" by the Accountant General, Bombay. All these represent objections in connection with foreign refugees held under 'Suspense' pending receipt of orders of the Secretary of State regarding their correct incidence. The last reference to the Government of India regarding this matter was made in March 1929. Final orders of the Government of India are, however, awaited. One item of 2 for 1924-25 relates to Bengal and represents the amount fraudulently obtained from the General Provident Fund Account on forged letters of authority. The Civil suit instituted for its recovery has been decreed for Rs. 2,206— with costs and interest at 6 per cent. till realisation, and action is being taken for the execution of the decree. The remaining 1 item of Rs. 16 only relates to the Accountant General, Central Revenues.

1926-27.—Out of 4 items, 2 relate to the Accountant General, Central Revenues, one to the Pay and Accounts Office, Calcutta, and one to the Accountant General, Bombay. One of these items has since been adjusted and the rest are under settlement.

1927-28.—Out of 48 items of 48, 32 items of 43 relate to the Accountant General, Central Revenues, and 16 items of 5 to other audit and accounts offices. The former consist of 15 items of 39 representing excess over contract grant in Persia and the Persian Gulf which are under reference to the Government of India, 2 items of 2 relating to Sikkim, and the remaining 15 petty items aggregating 2 are under settlement. The latter are composed of 2 items of 3 relating to the Pay and Accounts Office, Survey, which are under the consideration of the Government of India, and the remaining 14 of 2 relating to different audit and accounts offices are under settlement or recovery.

O. A. TRAVERS,

Accountant General, Central Revenues.

GIPD—L 552 AGCR—7-10-29—330

DEPARTMENT.

BRANCH.

File No. 239 RC

Serial No.

Draft Letter ~~Memorandum~~ Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

No. 9502 Dated 9/11/ 1929

To

The Assistant Accounts Officer,
Central Revenues, New Delhi,

Subject:- Executive Report of the ---- Audit Department:

Sir,

I am directed to acknowledge, with thanks, the receipt of two copies of the Executive Report of the Audit --- Department on the accounts of the --- Central Government (Civil) for 1928-29 forwarded with your Memorandum No. Ref. 84-33/420, dated the 16th October, 1929

I have etc.,

Secretary to the Resident.

T. N. Thangavelu
Mudaliar.
31-10-1929

S. 5.

MGIPC—FP—437DCF—S&P—(G-1478)—29-1-27—15,000 Pads.

12

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA
The Pay and Accounts Office
BANGALORE.

Telephone: Office 47

Ref. No. P.App.2025. 25th November 1929..

Enclosures

To

The Accountant General,
Central Revenues,
NEW DELHI.

No. 11629
Date 27/11/29
No. 239
28

Sir, Thro: The Audit Officer, Bangalore.

I have the honor to forward herewith the first batch of corrections to the appropriation accounts for the year 1928-29 of the Mysore Assigned Tract, Mysore Residency and General Accounts.

I have the honor to be,
Sir,
Your most obedient servant,
Sd/- S. Kuppuswami.
PAY AND ACCOUNTS OFFICER.

vdv.

Copy to the Secretary to the Resident, Bangalore, for information.

PAY AND ACCOUNTS OFFICER.

APPROPRIATION - BANGALORE.

BANGALORE (CIVIL) TRACT.

SUMMARY.	Expenditure. (Col.3)		Excess (+) Savings (—) (Col.4)		Remaining Excess (+) Savings (—) (Col.6)	
Account I. Police.	For Rs.	Read Rs.	For Rs.	Read Rs.	For Rs.	Read Rs.
Gross.	296185	296202	— 2295	—2278	— 5337	— 5320
Net.	294648	294665	— 2532	— 2515	— 5354	— 5337
Account IV. Other expenditure heads - Gross.	290449	290527	— 1946	— 1868	— 7452	— 7374
Total Gross.	1355051	1355146	— 17210	— 17115	— 19508	— 19413
Total Net.	1337417	1337512	— 19744	— 19649	—19744	— 19649

For 'savings of gross expenditure (non-voted) compared with gross appropriation Rs.17210' read 'saving of gross expenditure (non-voted) compared with gross appropriation Rs.17115'.

For 'saving of net expenditure (non-voted) compared with net appropriation Rs.19744' read 'saving of net expenditure (non-voted) compared with net appropriation Rs.19649'.

	Expenditure (Col.3)		Excess (+) Saving (−) (Col.4)		Remaining excess (+) saving (−) (Col.6)	
	For Rs.	Read Rs.	For Rs.	Read Rs.	For Rs.	Read Rs.
Account I Police.						
A7. Contingencies.	16787	16804	+ 1487	+ 1504	+ 27	+ 44
Total gross.	296185	296202	— 2295	— 2278	— 5337	— 5320
Net.	294648	294665	— 2532	— 1515	— 5354	— 5337
Account IV Other expenditure heads. 1 Agriculture Veterinary charges. I (2) Other charges.	8650	8653	+ 1150	+ 1153	— 129	— 126
K. Superannuation Allowances and Pensions.	37304	37379	— 2196	— 2121	— 1109	— 1034
Total.	290449	290527	— 1946	— 1868	— 7452	— 7374

MYSORE RESIDENCY.

Grant: 71 Stationery and Printing Q5. Residency and Agency Press Voted. Q5(3) Deduct Establishment charges ~~recovered~~ received from other Government Deptts, etc.,	— 9970	— 10029	— 1970	— 2029	—1970	— 2029
Total deductions.	— 9970	— 10029	— 1970	— 2029	— 1970	— 2029
Net.	7244	7185	— 2056	— 2115	— 2056	— 2115

For 'saving of net expenditure (voted) compared withe net ~~expenditure~~ grant Rs.2056' read 'saving of net expenditure (Voted) compared with net grant Rs 2115.'

~~(Voted) Compared with net grant Rs.2115/-.~~

PAY AND ACCOUNTS OFFICER
BANGALORE

Correction to the Executive Report of the Audit Department on the Accounts of the Central Government (Civil) for 1928-29.

No. 1.

Page 52, paragraph 72.

Put asterisks against the amounts of items (1), (2), (3) and (4) and add the following footnote :—

*The figures against items (1), (2), (3) and (4) include 14, 10, 4 and 21,75 respectively on account of Agency Transactions dealt with by the Audit Officer, Survey and Miscellaneous.

No. 2.

Page 53, paragraph 73.

Put (y) against items for 703, 1013, 1058, 987, 1363 and 1437 of the tabular statement and insert the following note at foot of the page :—

(y) The figures include one petty item of Rs. 100 on account of Agency Transactions dealt with by the Audit Officer, Survey and Miscellaneous.

No. 3.

Page 27.

Delete " *Accountant General, Burma " at the foot of the page.

NEW DELHI,
24th October 1929.

O. A. TRAVERS,
Accountant General, Central Revenues.

No. Rep-84-33/564
dt. 11.11.29

To
The Secretary to the Resident, Mysore, Banglore.

— o —

2 sets of Correction No 1 to 4

GIPD—816 AGCR—30-10-29—330.

11126
15/11/29
229
28

J.G.Bhandari
Accountant General
Central Revenues.

Correction to the Executive Report of the Audit Department on the Accounts of the Central Government (Civil) for 1928-29.

No.4.

Page 22, paragraph 33.

Delete the words "were found" from line 7 of the paragraph.

J.G.Bhandari
Accountant General
Central Revenues.

Telegraphic Address: Bangacts, BANGALORE.	GOVERNMENT OF INDIA The Pay and Accounts Office BANGALORE.	Telephone: Office 47

Ref. No. P.App.3196. 17th December 1929.

Enclosures

To

The Accountant General,
Central Revenues,
NEW DELHI.

Thro: The Audit Officer, Bangalore.

Sir,

I have the honor to forward herewith the second batch of corrections to the Appropriation accounts for 1928-29 under 'Grant Bangalore'.

Please acknowledge receipt.

The corrections were rendered necessary with reference to Controller of Civil Accounts' Telegram No. A.C.3140 dated the 14th December 1929 to the Accountant General, Madras (copy enclosed herewith).

overleaf

I have the honor to be,
Sir,
Your most obedient servant,

Sd/- S. Kuppuswami.
PAY AND ACCOUNTS OFFICER.

vdv.

Copy to the Secretary to the Resident, Bangalore for information.

PAY AND ACCOUNTS OFFICER.

Copy of telegram No.AC 3140 dated the 14th December 1929 from the Controller of Civil Accounts, New Delhi to the Accountant General, Madras.

AC-3140 YOUR LETTER NUMBER BANG AUDIT 759 OF 25 ULTIMO OF CONSTRUCTION OF AN ISOLATION HOSPITAL BANGALORE BUDGET CLASSIFICATION SHOULD BE FOLLOWED IN ACCOUNTS FOR 1928-29 PLEASE SEND NECESSARY JOURNAL ENTRY MATTER URGENT

CICIAY ."

"TRUE COPY"

SUPERINTENDENT,
AV AND ACCOUNTS OFFICE, BANGALORE.

GRANTS - BANGALORE.

ACCOUNT III MEDICAL AND PUBLIC HEALTH.

	Expenditure.		Excess (+) Saving (-)		Net Appropriation		Recurring Excess (+) Saving (-)	
	For	Read	For	Read	For	Read	For	Read.
A. Medical Hospitals & Dispensaries.								
A5. Works.	95,076	25,813	67,026	-3,037	+67,065	+67,065	-39	-70,102
C. Public Health Works.	70,063	69,500	+563	-67,065	-67,065	-2,435	+67,628	

Explanation of the causes of variation between expenditure and Appropriation.

Delete the existing explanation under A5 and substitute the following in its place:-

A5 Due to less expenditure on construction of quarters for House Surgeon (Rs.879) and on other works (Rs.2156). A sum of Rs.67065/- was reappropriated to this head in the course of the year from the sub-head 'C Public Health. Works' to meet the charges on account of the construction of the Isolation Hospital. Under the orders of the Controller of Civil Accounts received in December 1929 the expenditure on the construction of the Isolation Hospital was transferred from 'A5 Works' to 'C. Public Health. Works' to accord with the classification adopted in the Budget. The reappropriation of Rs.67,065 made to this sub-head proved therefore unnecessary.

For the existing explanation under 'C' read vide explanation under 'A5' above. Rs.67065/- of excess over the modified appropriation is due to the causes mentioned under 'A5'.

PAY AND ACCOUNTS OFFICER,
BANGALORE.

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA
The Pay and Accounts Office
BANGALORE.

Telephone: Office 47

Ref. No. P.App. 3291

Enclosures

RESIDENT'S OFFICE,
BANGALORE.
Register No. 1485/2
Date of Receipt 31/12/29

30th December 1929.

CVR 31/12/29

239/28

To

The Accountant General, Central Revenues,
NEW DELHI.

Through
The Audit Officer, BANGALORE.

Sir,

I have the honour to furnish below the second batch of corrections to the Appropriation Accounts for 1928-29 under 'Grant Bangalore.'

ACCOUNT III - MEDICAL AND PUBLIC HEALTH.

In the explanation of the causes of variation between expenditure and appropriation under 'A5' please substitute 'Rs. 70,063' for ~~Rs.~~ 'Rs.70,278' as expenditure on the construction of Isolation Hospital.

2. The Journal entry for Rs.70,062-10-9 proposed in this office letter No.P.Acc.3195 dated 18-12-1929(copy forwarded to you) has since been cancelled - vide copy of telegram from the Controller of Civil Accounts dated 24-12-1929, enclosed herewith. The delay in submitting the II batch of corrections is due to the above.

VK.

I have, etc.,
(Sd)..S. Kuppuswami
PAY AND ACCOUNTS OFFICER.

No.P.App. 3293

Copy to the Secretary to the Hon'ble the Resident, Bangalore for information. Please treat this office letter No.P.App.3196 dated 19-12-1929(copy forwarded to you) as cancelled.

S.IV-14

VK.

PAY AND ACCOUNTS OFFICER.

Copy of telegram from the Controller of Civil Accounts, New Delhi dated 24th December 1929, to the Accountant General, Madras.

3294 - A.C. YOUR TELEGRAM 20TH INST. CONTRUCTION CHARGES ISOLATION HOSPITAL BANGALORE JOURNAL ENTRY RECEIVED WITH YOUR NO. BANGALORE AUDIT.819 OF 18TH INSTANT CANCELLED.

TRUE COPY.

V. Ramaswamy Iyengar

Superintendent

Pay and Accounts Office

Bangalore

18.8.